

# **EXHIBIT D**

CONFIDENTIAL

Department of the Treasury—Internal Revenue Service

Form

**1040EZ****Income Tax Return for Single and  
Joint Filers With No Dependents** (99)**2015**

OMB No. 1545-0074

Your first name and initial <b>Paradise D</b>		Last name <b>Avery Hogan</b>		Your social security number	
If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>Lynn MA</b>					
Foreign country name		Foreign province/state/county		Foreign postal code	
<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse					

**Income**

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

<b>1</b>	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	<b>1</b>	<b>1,911.</b>
<b>2</b>	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	<b>2</b>	
<b>3</b>	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	<b>4</b>	<b>1,911.</b>
<b>5</b>	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,300 if single; \$20,600 if <b>married filing jointly</b> . See back for explanation.	<b>5</b>	<b>2,261.</b>
<b>6</b>	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .	<b>6</b>	<b>0.</b>
<b>7</b>	Federal income tax withheld from Form(s) W-2 and 1099.	<b>7</b>	<b>25.</b>
<b>8a</b>	Earned income credit (EIC) (see instructions)	<b>8a</b>	
<b>b</b>	Nontaxable combat pay election. <b>8b</b>		
<b>9</b>	Add lines 7 and 8a. These are your <b>total payments and credits</b> .	<b>9</b>	<b>25.</b>
<b>10</b>	<b>Tax.</b> Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	<b>10</b>	<b>0.</b>
<b>11</b>	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	<b>11</b>	
<b>12</b>	Add lines 10 and 11. This is your <b>total tax</b> .	<b>12</b>	<b>0.</b>
<b>13a</b>	If line 9 is larger than line 12, subtract line 12 from line 9. This is your <b>refund</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>13a</b>	<b>25.</b>

**Payments, Credits, and Tax****Refund**

Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.

<b>b</b>	Routing number	<input type="text"/>	<b>c</b>	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number	<input type="text"/>		

**Amount You Owe**

<b>14</b>	If line 12 is larger than line 9, subtract line 9 from line 12. This is the <b>amount you owe</b> . For details on how to pay, see instructions.	<b>14</b>	
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**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No			
Designee's name	Phone no.	Personal identification number (PIN)	<input type="text"/>

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Joint return? See instructions.	Your signature	Date	Your occupation <b>Brand Ambassador</b>
Keep a copy for your records.	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation
			Daytime phone number
			If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

BAA

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Form **1040EZ** (2015)

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**Tax History Report****2015**

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

	Five Year Tax History:				
	2011	2012	2013	2014	2015
Filing status . . . . .					Single
Total income . . . . .					1,911.
Adjustments to income					
Adjusted gross income					1,911.
Tax expense . . . . .					81.
Interest expense . . .					
Contributions . . . . .					
Miscellaneous deductions. . . . .					
Other Itemized Deductions . . . . .					
Total itemized/standard deduction . .					2,261.
Exemption amount . .					
Taxable income . . . .					0.
Tax. . . . .					
Alternative min tax . .					
Total credits . . . . .					
Other taxes . . . . .					
Payments . . . . .					25.
Form 2210 penalty . .					
Amount owed . . . . .					
Applied to next year's estimated tax .					
Refund. . . . .					25.
Effective tax rate % . .					0.00
**Tax bracket % . . .					

\*\*Tax bracket % is based on Taxable income.

## IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Some options cost money and some options are free. Please read about these options below.

You can file your tax return electronically or by paper and obtain your refund directly from the IRS for free. If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return.

You can file your tax return electronically, select the Refund Processing Service ("RPS") for an additional fee of \$34.99, and have your federal income tax refund processed through a bank and processor. The RPS allows your refund to be deposited into a bank account intended for one-time use at Civista Bank of Sandusky, OH ("BANK") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with BANK. Upon receipt of your refund, Santa Barbara Tax Products Group, LLC ("TPG"), a processor, will deduct and pay from your refund the RPS fee, any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS, which requires the payment of a fee, in order to receive a direct deposit from the IRS. You may consult the IRS website ([irs.gov](http://irs.gov)) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to BANK will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in a tax refund next year. Please consult your employer or tax advisors for additional details.

Information regarding low-cost deposit accounts may be available at [www.mymoney.gov](http://www.mymoney.gov).

The below chart shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

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WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN  No Refund Processing Service	IRS Direct Deposit to your personal bank account.	Approximately 6 to 8 weeks	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks	
ELECTRONIC FILING (E-FILE)  No Refund Processing Service	IRS Direct Deposit to your personal bank account.	Usually within 21 days	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days	
ELECTRONIC FILING (E-FILE)  Refund Processing Service	(a) Direct Deposit to your personal bank account, or  (b) Load to your prepaid card <sup>1</sup> .	Usually within 21 days	\$34.99

<sup>1</sup>You may incur additional charges from the issuer of the prepaid card if you select to have your tax refund loaded on a prepaid card.

Questions? Call 1-877-908-7228

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## Consent to Use of Tax Return Information

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

If you are requesting use of personal information from a joint return, you are representing that we have consent for both parties on the return.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

The following statements apply:

Sign this agreement by entering your name and the date below.

First Name

Last Name

Date

**CONFIDENTIAL**  
**Form 8960 Worksheet**

**Form 8960**  
**Lines 4b, 5b, 7, 9, 10**

**2015**

Name(s) Shown on Return Paradise D Avery Hogan	Your SSN _____
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**Line 4b - Adjustment for trade or business income or loss**

(a) Activity name	(b) Gain or loss
Enter additional adjustments not included above:	
Adjustment for trade or business income not subject to net investment tax . . . . .	

**Line 5b - Adjustment for gain or loss on dispositions**

(a) Activity name	(b) Gain or loss
Capital loss carryover adjustment from 2014 for net investment tax purposes	
Enter additional adjustments not included above and check the box if a capital gain or loss:	
	<input type="checkbox"/> <input type="checkbox"/>
Net gain or loss from disposition of property not subject to net investment tax . . . . .	

**Capital gain/loss not included in net investment income**

(a) Activity name	(b) Capital Gain or Loss
Capital gain or loss from sale of property not subject to net investment income tax . . . . .	

**Calculation of line 5b adjustment due to capital loss carryforward**

1 Net capital loss not included in net investment income . . . . .	<b>1</b>	0 .
2 Capital loss carryover to next year . . . . .	<b>2</b>	
3 Lesser of line 1 or line 2 (Included as an adjustment on line 5b table above). . .	<b>3</b>	0 .

**Line 7 - Other modifications to investment income**

1 Casualty and theft losses reported on Schedule A, line 20. . . . .	<b>1</b>	
2 Amounts reported on Form 8814, line 21 . . . . .	<b>2</b>	
3 Adjustment for distributions from estates and trusts . . . . .	<b>3</b>	
4 Schedules C and F income/loss included in net investment income. . . . .	<b>4</b>	
5 Substitute interest and dividend payments . . . . .	<b>5</b>	
6 Recovery of a prior year deduction . . . . .	<b>6</b>	
7	<b>7</b>	
8 Total other modifications to investment income . . . . .	<b>8</b>	

**Line 9b - State income tax allocable to net investment income**

1	State, local, and foreign income taxes . . . . .	1	
2	Investment income. . . . .	2	
3	Total adjusted gross income . . . . .	3	
4	Divide line 2 by line 3. Enter result as a decimal amount . . . . .	4	
5	State, local and foreign income taxes allocable to investment income . . . . .	5	

**Line 10 - Tax preparations fees allocable to net investment income**

1	Tax preparations fees . . . . .	1	
2	Investment income. . . . .	2	
3	Total adjusted gross income . . . . .	3	
4	Divide line 2 by line 3. Enter result as a decimal amount . . . . .	4	
5	Tax preparations fees allocable to investment income . . . . .	5	

**Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet**

**Part I - Application of Section 67 to Deductions Properly Allocable to Investment Income**

1	Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income before any itemized deductions limitations: <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="border-bottom: 1px solid black; width: 100%;"></div>		
2	Enter the total of all items listed on line 1 . . . . .	2	
3	Enter the amount of all Miscellaneous Itemized Deductions after the application of the section 67 limitation (Schedule A (Form 1040), line 27) . . . . .	3	
4	Enter the lesser of the total reported on line 2 or line 3 . . . . .	4	

**Part II - Application of Section 67 Limitation to Specific Deductions**

(A)	(B)	(C)
Reenter the amounts and descriptions from Part I, line 1	Fraction (see Help)	Column A times B
<div style="border-bottom: 1px solid black; width: 100%;"></div>	x	=
<div style="border-bottom: 1px solid black; width: 100%;"></div>	x	=
<div style="border-bottom: 1px solid black; width: 100%;"></div>	x	=
<div style="border-bottom: 1px solid black; width: 100%;"></div>	x	=

**Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income**

1	Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from Column(C) of Part II: <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="border-bottom: 1px solid black; width: 100%;"></div>	1	
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income . . . . .	2	
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation: <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="border-bottom: 1px solid black; width: 100%;"></div>	3	
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3. . . . .	4	
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 40 . . . . .	5	
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation: . . . . .	6	
7	Subtract line 6 from line 5 . . . . .	7	
8	Enter the lesser of line 7 or line 4 . . . . .	8	



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**Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10**

(A)	(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3	Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:		
<b>1</b> _____	x _____ = _____	
_____	x _____ = _____	
_____	x _____ = _____	
_____	x _____ = _____	
Total miscellaneous investment expenses to Form 8960, line 9c . . . . .		
<b>2</b> State, local, and foreign income taxes . . . . .	x _____ = _____	
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:		
<b>3</b> _____	x _____ = _____	
_____	x _____ = _____	
_____	x _____ = _____	
_____	x _____ = _____	
Penalty on early withdrawal of savings . . . . .		
Other modifications:		
_____		
Total additional modifications to Form 8960, line 10 . . . . .		

**Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII****1) Former Passive Activity Suspended Losses**

(a) Activity name	(b) Suspended 12/31/2014	(c) Suspended 12/31/2015	(d) Used against activity	(e) Used against other passive

**2) Former Passive Activity Suspended Losses - Schedule D**

(a) Activity name	(b) Suspended 12/31/2014	(c) Suspended 12/31/2015	(d) Used against activity	(e) Used against other passive

**3) Former Passive Activity Suspended Losses - Form 4797**

(a) Activity name	(b) Suspended 12/31/2014	(c) Suspended 12/31/2015	(d) Used against activity	(e) Used against other passive

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**Federal Information Worksheet**  
 ► Keep for your records

2015

**Part I – Personal Information**Information in Part I is **completely calculated** from entries on Personal Information Worksheets.**Taxpayer:**

First name . . . . . Paradise  
 Middle initial . . . . . D Suffix . . . . .  
 Last name . . . . . Avery Hogan  
 Social security no. . . . .  
 Occupation . . . . . Brand Ambassador  
 Date of birth . . . . . (mm/dd/yyyy)  
 Age as of 1-1-2016 . . . . . 23  
 Daytime phone . . . . . Ext . . . . .  
 Legally blind . . . . . ☐  
 Date of death . . . . .

**Spouse:**

First name . . . . .  
 Middle initial . . . . . Suffix . . . . .  
 Last name . . . . .  
 Social security no. . . . .  
 Occupation . . . . .  
 Date of birth . . . . . (mm/dd/yyyy)  
 Age as of 1-1-2016 . . . . .  
 Daytime phone . . . . . Ext . . . . .  
 Legally blind . . . . . ☐  
 Date of death . . . . .

**Dependent of Someone Else:**

**Can** taxpayer be claimed as dependent of another person (such as parent)? . . . ☒ Yes ☐ No  
 If yes, **was** taxpayer claimed as dependent on that person's return? . . . . . ☒ Yes ☐ No

**Dependent of Someone Else:**

**Can** spouse be claimed as dependent of another person (such as parent)? . . . ☐ Yes ☐ No  
 If yes, **was** spouse claimed as dependent on that person's return? . . . . . ☐ Yes ☐ No

**Credit for the Elderly or Disabled (Schedule R):**

Is the taxpayer retired on total and permanent disability? . . ☐ Yes ☐ No

**Credit for the Elderly or Disabled (Schedule R):**

Is the spouse retired on total and permanent disability? . . ☐ Yes ☐ No

**Presidential Election Campaign Fund:**

Does the taxpayer want \$3 to go to the Presidential Election Campaign Fund? . . ☐ Yes ☐ No

**Presidential Election Campaign Fund:**

Does the spouse want \$3 to go to the Presidential Election Campaign Fund? . . ☐ Yes ☐ No

**Part II – Address and Federal Filing Status** (enter information in this section)

Address . . . . . Apt no. . . . .  
 City . . . . . Lynn State . . . . . MA ZIP code . . . . .  
 Foreign code . . . . . Foreign country . . . . .  
 Foreign province/county . . . . . Foreign postal code . . . . .

APO/FPO/DPO address, check if appropriate . . . . . APO ☐ FPO ☐ DPO ☐

Home phone . . . . .  
 Check to print phone number on Form 1040 . . . ☐ Home ☒ Taxpayer daytime ☐ Spouse daytime

**Federal filing status:**

☒ 1 Single  
☐ 2 Married filing jointly  
☐ 3 Married filing separately  
 Check this box if you **did not** live with your spouse at any time during the year . . . . . ☐  
 Check this box if you are eligible to claim your spouse's exemption (see Help) . . . . . ☐  
☐ 4 Head of household  
 If the 'qualifying person' is your child but **not** your dependent:  
 Child's First name . . . . . MI . . . . . Last Name . . . . . Suff . . . . .  
 Child's social security number . . . . .  
☐ 5 Qualifying widow(er)  
 Check the appropriate box for the year your spouse died . . . . . 2013 ☐ 2014 ☐

**Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information**

Information in Part III is completely calculated from entries on Dependent/Nondependent Info Worksheets.

First name Last name	MI Suff	Social security number Relationship	Date of birth (mm/dd/yyyy)			Date of death (mm/dd/yyyy)	Qualified child/dep care exps incurred and paid 2015	E I C	Lived with taxpyr in U.S.	Educ Tuitn and Fees	* D e p
			Age	C o d e	Not qual for child tax cr						

\* "Yes" - qualifies as dependent, "No" - does not qualify as dependent

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**Part IV – Earned Income Credit Information** (you must answer these questions to calculate EIC)

Is the taxpayer or spouse a qualifying child for EIC for another person? . . . . . ☐ Yes ☐ No

Was the taxpayer's (and spouse's if married filing jointly) home in the United States for more than half of 2015? . . . . . ☐ Yes ☐ No

If the SSN of the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help) . . . . . ☐

Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2015 . . . . . ☐

Was EIC disallowed or reduced in a previous year and are you required to file Form 8862 this year? . . . . . ☐ Yes ☐ No

Check if you were notified by the IRS that EIC cannot be claimed in 2015 or if you are ineligible to claim the EIC in 2015 for any other reason . . . . . ☐

**Part V – Direct Deposit or Direct Debit Information (not applicable for Form 9465)**

Do you want to elect **direct deposit** of any federal tax refund? . . . . . ☒ Yes ☐ No

Do you want to elect **direct debit** of federal balance due (Electronic filing only)? . . . ☐ Yes ☐ No

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional) . . . . . ☐ [REDACTED]

Check the appropriate box . . . . . ☒ Checking ☐ Savings

Routing number . . . . . ☐ Account number . . . . . ☐

**Enter the following information only if you are requesting direct debit of balance due:**

Enter the payment date to withdraw from the account above . . . . . ☐

Balance-due amount from this return . . . . . ☐

**Part VI – Additional Information for Your Federal Return****Standard Deduction/Itemized Deductions:**

Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction . . . . . ☐

Check this box if you are married filing separately and your spouse itemized deductions . . . . . ☐

Check this box to take the standard deduction even if less than itemized deductions . . . . . ☐

**Main Form Selection:**

Check this box to calculate Form 1040 even if you qualify to use Form 1040A or 1040EZ. . . . . ☐

**Real Estate Professionals:**

Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) . . . . . ☐ Yes ☐ No

**Credit for Qualified Retirement Savings Contributions (Form 8880):**

Is the taxpayer a full-time student? . . . . . ☐ Yes ☐ No

Is the spouse a full-time student? . . . . . ☐ Yes ☐ No

**Foreign Tax Credit (Form 1116):**

Check this box to file Form 1116 even if you're not required to file Form 1116 . . . . . ☐

Resident country . . . . . ☐ USA

**Excludable Income from Am. Samoa, Guam, Commonwealth of the N. Mariana Islands, or Puerto Rico:**

Excludable income of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands . . . . . ☐

Excludable income from Puerto Rico . . . . . ☐

**Dual Status Alien Return:**

Check this box if you are a dual-status alien . . . . . ☐

**Third Party Designee:****Caution:** Review transferred information for accuracy.

Do you want to allow another person to discuss this return with the IRS? . . . . . ☐ Yes ☐ No

If Yes, complete the following:

Third party designee name . . . . . ☐Third party designee phone number . . . ☐Personal Identification number (enter any 5 numbers) . . . ☐

If you are entitled to a filing extension or other disaster relief provision as declared by the IRS, enter the appropriate information (see Help) . . . . . ☐

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**Part VI – Additional Information for Your Federal Return - Continued****Personal Representative for deceased taxpayers:**

Name of personal representative required for E-filed  
returns when Form 1310 is not filed or it is not the  
surviving spouse . . . . . ▶ \_\_\_\_\_

**Part VII – State Filing Information****Identity Protection PIN:**

If the IRS sent the taxpayer an Identity Protection PIN, enter it here . . . . . ▶ \_\_\_\_\_

If the IRS sent the spouse an Identity Protection PIN, enter it here . . . . . ▶ \_\_\_\_\_

**Taxpayer:**

Enter the taxpayer's state of residence as of December 31, 2015 . . . . . ▶ MA

Check the appropriate box:

Taxpayer is a resident of the state above for the entire year . . . . . ▶ ☒

Taxpayer is a resident of the state above for only part of year . . . . . ▶ ☐

Date the taxpayer established residence in state above . . . . . ▶ \_\_\_\_\_

In which state (or foreign country) did the taxpayer reside before this change? . . . . . ▶ \_\_\_\_\_

**Spouse:**

Enter the spouse's state of residence as of December 31, 2015 . . . . . ▶ \_\_\_\_\_

Check the appropriate box:

Spouse is a resident of the state above for the entire year . . . . . ▶ ☐

Spouse is a resident of the state above for only part of year . . . . . ▶ ☐

Date the spouse established residence in state above . . . . . ▶ \_\_\_\_\_

In which state (or foreign country) did the spouse reside before this change? . . . . . ▶ \_\_\_\_\_

Nonresident states:

Nonresident State(s)	Taxpayer/Spouse/Joint
_____	_____
_____	_____
_____	_____
_____	_____

Check this box if you are in a Registered Domestic Partnership or a civil union . . . . . ▶ ☐

If you checked the box on the line above, also check the appropriate box below:

Check if this is your individual federal return you are filing with the IRS . . . . . ▶ ☐

Check if this is the joint return created to file joint state tax return (see Help) . . . . . ▶ ☐

CONFIDENTIAL

Paradise D Avery Hogan

\_ Page 4

Use the IRS web site or call the IRS automated response system to get your Electronic Filing PIN

Electronic Filing PIN assigned to the taxpayer by the IRS \_\_\_\_\_

Electronic Filing PIN assigned to the spouse by the IRS \_\_\_\_\_

These signature PINs are chosen by the taxpayer and spouse and used for e-filing your tax return

Taxpayer's PIN used to sign the return \_\_\_\_\_

Spouse's PIN used to sign the return \_\_\_\_\_

**Taxpayer:**

Drivers license or state ID number

Issued by what state MA

Expiration Date 07/11/2016

Issued Date 10/17/2011

License or ID license . . . ► ☐ ID . . . ► ☐**Spouse**

Drivers license or state ID number

Issued by what state

Expiration Date

Issued Date

License or ID license . . . ► ☐ ID . . . ► ☐

**CONFIDENTIAL**  
**Personal Information Worksheet**  
**For the Taxpayer**  
 ▶ Keep for your records

2015

QuickZoom to another copy of Personal Information Worksheet . . . . . ▶  
 QuickZoom to Federal Information Worksheet . . . . . ▶

**Part I – Taxpayer's Personal Information**

First name . . . Paradise Middle initial . D Last name . . Avery Hogan  
 Suffix . . . . .  
 Social security no. . .                      Member of U.S. Armed Forces in 2015? . . ☐ Yes ☒ No  
 Date of birth . . . . .                      (mm/dd/yyyy) age as of 1-1-2016 . . . . . 23  
 Occupation . . . . Brand Ambassador Daytime phone . . . .                      Ext               
 Marital status . . . Single  
 If widowed, check the appropriate box for the year your spouse died:  
 After 2015 ▶ ☐ 2015 ▶ ☐ 2014 ▶ ☐ 2013 ▶ ☐ Before 2013 . ▶ ☐  
 Are you retired on total and permanent disability? (for Schedule R, see Help) . . . . . ▶ ☐ Yes ☐ No  
 Check if this person is legally blind . . . . . ▶ ☐ Yes ☒ No  
 If deceased, enter the date of death . . . . . ▶ (mm/dd/yyyy)                       
 Were you under the age of 16 as of 1-1-2016 and this is the first year you  
 are filing a tax return? . . . . . ▶ ☐ Yes ☐ No  
 Do you want \$3 to go to Presidential Election Campaign Fund? . . . . . ▶ ☐ Yes ☐ No

**Part II – Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer**

- 1 Can someone (such as your parent) claim you as a dependent? . . . . . ▶ ☒ Yes ☐ No  
 2 If you answered 'Yes' to question 1, are you actually claimed as a dependent  
 on that person's tax return? . . . . . ▶ ☒ Yes ☐ No  
*Questions 3 through 5 are only required for individuals who claim the  
 American Opportunity Credit.*  
 3 Were you a full-time student during any part of five months during 2015? . . . . . ▶ ☐ Yes ☒ No  
 4 Did your earned income exceed one-half of your support? . . . . . ▶ ☐ Yes ☒ No  
 5 Was at least one of your parents alive on December 31, 2015? . . . . . ▶ ☒ Yes ☐ No

**Part III – Taxpayer's State Residency Information**

Enter this person's state of residence as of December 31, 2015 . . . . . MA  
 Check the appropriate box:  
 This person is a resident of the state above for the entire year . . . . . ☒  
 This person is a resident of the state above for only part of year . . . . . ☐  
 Date this person established residence in state above . . . . . ▶                       
 In which state (or foreign country) did this person reside before this change? . . . . . ▶                     

**Part IV – Dependent Care Expenses**

Qualified dependent care expenses incurred and paid for this person in 2015 . . . . .                       
 Unreimbursed medical expenses paid for qualifying person in 2015 . . . . .                       
 Employment taxes paid for dependent care providers in 2015 . . . . .                       
 Full-time student for 5 calendar months during 2015? . . . . . ▶ ☐ Yes ☐ No  
 Disabled person who was not physically or mentally capable of self-care? . . . . . ▶ ☐ Yes ☐ No  
 This person is a qualifying person for the child and dependent care credit . . . . . ▶ ☐ Yes ☒ No

**Part VI – Healthcare Coverage**

Does coverage in prior year qualify January and February for eligibility for  
 short gap exemption? See help for additional details. ☐ Yes ☒ No

Prior year covered or exempt other than short gap exemption for November and  
 December, supports answer to January and February eligible for short gap exemption  
 above.

Check if covered or exempt (other than short gap) for prior year November . . . . . ☐  
 Check if covered or exempt (other than short gap) for prior year December . . . . . ☐

Check the appropriate box below to indicate the healthcare coverage for this person. Select 12 months  
 if they were covered all year, select the individual months if they were not covered all year and leave  
 blank if they did not have minimum essential during any month of the year.

12 months ☐ Jan ☐ Feb ☐ Mar ☐ Apr ☐ May ☐ Jun ☐ Jul ☐ Aug ☐ Sep ☐ Oct ☐ Nov ☐ Dec ☐

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Enter any Marketplace-granted coverage exemption for this person below:

Exemption Certificate Number	Exemption Start Month	Exemption End Month

Enter any other insurance coverage exemption requested for this person below:

Exemption Type										Check Full Year or Months Exempt for Each Type			
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
Full Year . . . ▶													
Full Year . . . ▶													
Full Year . . . ▶													

Healthcare coverage information has been completed for this person.. . . . ☐

**CONFIDENTIAL**  
**Student Information Worksheet**

2015

► Keep for your records

Name of Student <u>Paradise D Avery Hogan</u>	Social Security Number <div style="background-color: black; width: 100px; height: 1.2em;"></div>
--	---

**Part I – Student Status**

- 1 Was this person a student during 2015? . . . . . ☒ Yes ☐ No
- 2 What kind of school did the student attend during 2015? (Check all that apply.)
- a ☐ Elementary                      c ☒ College (postsecondary)                      e ☐ Military academy
- b ☐ High school (secondary)                      d ☐ Vocational school                      f ☐ Not applicable
- 3 Did the student receive scholarships or other education assistance? . . . . . ☐ Yes ☐ No

**Part II – College Student Information**

- 1 Did the student complete the first 4 years of postsecondary education as of 1/1/2015? . . . . . ☐ Yes ☒ No ☐ NA
- 2 Was this student enrolled at an eligible education institution during 2015? . . . . . ☒ Yes ☐ No ☐ NA
- 3 Was this student enrolled in a program that leads to a degree, certificate, or credential? . . . . . ☒ Yes ☐ No ☐ NA
- 4 Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? . . . . . ☒ Yes ☐ No ☐ NA
- 5 Did this student take at least one-half the normal full-time workload for one academic period? . . . . . ☒ Yes ☐ No ☐ NA
- 6 Has this student been convicted of a felony for possessing or distributing a controlled substance? . . . . . ☐ Yes ☒ No ☐ NA
- 7 Is this student an eligible dependent of the taxpayer? . . . . . ☐ Yes ☐ No ☒ NA
- 8 In how many prior years has an American Opportunity Credit been claimed for this student? . . . . . ►
- 9 In how many prior years has a Hope Credit been claimed for this student . . . . . ►

**Part III – Education Credit and Deduction Qualifications** (Determined based entries in Part II)

- 1 Is this student qualified for the American Opportunity Credit? . . . . . ☐ Yes ☒ No  
Another person is claiming Paradise as a dependent
- 2 Is this student qualified for the Lifetime Learning Credit? . . . . . ☐ Yes ☒ No  
Another person is claiming Paradise as a dependent
- 3 Is this student qualified for the Tuition and Fees Deduction? . . . . . ☐ Yes ☒ No  
Another person can claim Paradise as a dependent

**Part IV – Educational Institution and Tuition Summary**

School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar- ships or grants	On Form 1098-T	Received 2014 1098T with Box 2 filled and box 7 checked?
North Shore Community College <div style="background-color: black; width: 100px; height: 1.2em;"></div>	1 Ferncroft Road Danvers MA 01902	1,134.	0.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					
Ashworth College <div style="background-color: black; width: 100px; height: 1.2em;"></div>	6625 The Corner Parkway, suite 500 Norcross GA 30092	456.	0.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					
<b>Totals . . . . .</b>		<b>1,590.</b>	<b>0.</b>		



**Part V – Education Assistance (Scholarships, Fellowships, Grants, etc.)**

	Total	Taxable	Tax-free
<b>1</b> Educational assistance that is always tax-free:			
<b>a</b> Veteran or employer assistance from Form 1098-T Worksheets . . .	_____		
<b>b</b> Other veteran assistance or certain Indian tribal payments . . . . .	_____		
<b>c</b> Other tax-free employer-provided assistance . . . . .	_____		
<b>d</b> Total . . . . .			_____
<b>2</b> Scholarships, fellowships, and grants not reported on Form W-2:			
<b>a</b> Scholarships and grants from Part IV above . . . . .	_____		
<b>b</b> Other scholarships, fellowships and grants . . . . .	_____		
<b>c</b> Total . . . . .	_____		
<b>3</b> Scholarship reported in 2015 not allocable to 2015 expense . . . . .	_____		
<b>4</b> Amount required to be used for other than qualified education expenses	_____		
<b>5</b> Subtract line 3 and 4 from line 2c. . . . .	_____	_____	
<b>6</b> Total qualified education expenses from Part VI below. . . . .	<u>1,715.</u>		
<b>7</b> If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-. . . . .			_____
<b>8</b> Subtract line 7 from line 5. . . . .		_____	
<b>9</b> Taxable part. Add lines 4 and 8. . . . .		_____	
<b>10</b> Tax-free educational assistance. Add lines 1d and 7 . . . . .			_____

**Part VI – Education Expenses**

Description	Total	Amount eligible for						
		American Oppor- tunity Credit  Not Qualified	Lifetime Learning Credit  Not Qualified	Tuition and Fees Deduct- ion  Not Qualified	Qualified Higher Education Expense for 529 Plan  Not Applicable	Qualified Higher Education Expense for ESA  Not Applicable	Qualified Higher Education Expense for US Bonds  Not Applicable	Qualified Elementary and Secondary Expense for ESA  Not Applicable
<b>Expenses:</b>								
<b>1</b> Tuition paid from Part IV . . . Paid to institution as a condition of enrollment:	<u>1,590.</u>	<u>1,590.</u>	<u>1,590.</u>	<u>1,590.</u>	<u>1,590.</u>	<u>1,590.</u>	<u>1,590.</u>	
<b>2</b> Fees . . . . .								
<b>3</b> Books, supplies, equipment Paid to other than institution or not a condition of enrollment:	<u>125.</u>	<u>125</u>	<u>125</u>	<u>125</u>	<u>125</u>	<u>125</u>		
<b>4</b> Books, supplies, equipment								
<b>5</b> Other course-related . . .								
<b>6</b> Room and board . . . . .								
<b>7</b> Special needs expenses . .								
<b>8</b> Computer expenses . . . .								
<b>9</b> QTP or ESA contribution .								
<b>10</b> Academic tutoring . . . . .								
<b>11</b> Uniforms . . . . .								
<b>12</b> Transportation . . . . .								
<b>13</b> Total qualified expenses . .	<u>1,715.</u>	<u>1,715.</u>	<u>1,715.</u>	<u>1,715.</u>	<u>1,715.</u>	<u>1,715.</u>	<u>1,590.</u>	
<b>Adjustments:</b>								
<b>14</b> Refunds . . . . .								
<b>15</b> Tax-free assistance . . . . .								
<b>16</b> Deducted on Sched A . . .								
<b>17</b> Used for credit or deduction								
<b>18</b> Used for exclusion . . . . .		<u>0.</u>	<u>0.</u>	<u>0.</u>				
<b>See tax help</b>								
<b>19</b> Total adjustments. . . . .		<u>0.</u>	<u>0.</u>	<u>0.</u>				
<b>20</b> Adjusted qualified expenses	<u>1,715.</u>	<u>1,715.</u>	<u>1,715.</u>	<u>1,715.</u>	<u>1,715.</u>	<u>1,715.</u>	<u>1,590.</u>	<u>0.</u>

CONFIDENTIAL

Paradise D Avery Hogan

Page 3

**Part VII – Education Credit or Deduction Election**

1	Elect credit or deduction which results in best tax outcome. . . . .	<input checked="checked" type="checkbox"/>
2	Elect the American Opportunity Credit . . . . .	<input type="checkbox"/>
3	Elect the Lifetime Learning Credit . . . . .	<input type="checkbox"/>
4	Elect the tuition and fees deduction . . . . .	<input type="checkbox"/>
5	Not applicable . . . . .	<input type="checkbox"/>

**Part VIII – Qualified Tuition Program (Section 529 Plan)**

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1 Total Qualified Tuition Plan (QTP) distributions from Form 1099-Q . . . . .		
2 Adjusted Qualified Higher Education Expenses . . . . .		
3 Qualified Higher Education Expenses applied to QTP distributions . . . . .		
4 Excess distributions. Subtract line 3 from line 1. . . . . If line 4 is greater than zero, complete lines 5 through 8.		
5 Total distributed earnings from Form 1099-Q box 2 . . . . .		
6 Fraction. Divide line 3 by line 1. . . . .		
7 Multiply line 5 by line 6. . . . .		
8 Earnings taxable to recipient. Subtract line 7 from line 5. . . . .		

**Part IX – Education Savings Account (ESA)**

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1 Total Education Savings Account (ESA) distributions from Form 1099-Q. . .		
2 Qualified Elementary and Secondary Education Expenses . . . . .		
3 Qualified Elementary and Secondary Education Expenses applied . . . . .		
4 Subtract line 3 from line 1. . . . .		
5 Adjusted Qualified Higher Education Expenses . . . . .		
6 Qualified Higher Education Expenses applied to ESA distributions . . . . .		
7 Excess distributions. Subtract line 6 from line 4. . . . .		
8 Distributions taxable to recipient . . . . .		

**Part X – Series EE and I U.S. Savings Bonds Issued After 1989**

1	Total proceeds from U.S. Savings Bonds cashed during 2015 for this student. . . . .	_____
2	Adjusted Qualified Higher Education Expenses . . . . .	_____
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest . . . . .	_____
4	Interest included in line 1 . . . . .	_____
5	Name and address of eligible educational institution(s) attended:	
	Institution Name	Institution Name
	Street address	Street address
	City	City
	State	State
	Zip Code	Zip Code

12 months    Jan   Feb   Mar   Apr   May   Jun   Jul   Aug   Sep   Oct   Nov   Dec

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Enter any Marketplace-granted coverage exemption for this person below:

Exemption Certificate Number	Exemption Start Month	Exemption End Month

Enter any other insurance coverage exemption requested for this person below:

Exemption Type												Check Full Year or Months Exempt for Each Type											
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Year . . . ▶																							
Full Year . . . ▶																							
Full Year . . . ▶																							

Healthcare coverage information has been completed for this person.. . . . ☐

CONFIDENTIAL

Form 1040

## Forms W-2 &amp; W-2G Summary

2015

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Social Security Number

## Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
<b>1</b>	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C . . .	1,911.		1,911.
	Statutory wages reported on Schedule C . . . . .			
	Foreign wages included in total wages. . . . .			
	Unreported tips. . . . .			
<b>2</b>	Total federal tax withheld . . . . .	25.		25.
<b>3 &amp; 7</b>	Total social security wages/tips . . . . .	1,911.		1,911.
<b>4</b>	Total social security tax withheld . . . . .	118.		118.
<b>5</b>	Total Medicare wages and tips . . . . .	1,911.		1,911.
<b>6</b>	Total Medicare tax withheld . . . . .	27.		27.
<b>8</b>	Total allocated tips . . . . .			
<b>9</b>	Not used . . . . .			
<b>10 a</b>	Total dependent care benefits . . . . .			
<b>b</b>	Offsite dependent care benefits			
<b>c</b>	Onsite dependent care benefits			
<b>11</b>	Total distributions from nonqualified plans . . .			
<b>12 a</b>	Total from Box 12 . . . . .			
<b>b</b>	Elective deferrals to qualified plans . . . . .			
<b>c</b>	Roth contributions to 401(k) & 403(b) plans . .			
<b>d</b>	Deferrals to government 457 plans . . . . .			
<b>e</b>	Deferrals to non-government 457 plans . . . .			
<b>f</b>	Deferrals 409A nonqual deferred comp plan . .			
<b>g</b>	Income 409A nonqual deferred comp plan . . .			
<b>h</b>	Uncollected Medicare tax . . . . .			
<b>i</b>	Uncollected social security and RRTA tier 1 . .			
<b>j</b>	Uncollected RRTA tier 2 . . . . .			
<b>k</b>	Income from nonstatutory stock options . . . .			
<b>l</b>	Non-taxable combat pay . . . . .			
<b>m</b>	Total other items from box 12 . . . . .			
<b>14 a</b>	Total deductible mandatory state tax . . . . .			
<b>b</b>	Total deductible charitable contributions . . . .			
<b>c</b>	This line does not apply to TurboTax . . . . .			
<b>d</b>	Total RR Compensation . . . . .			
<b>e</b>	Total RR Tier 1 tax . . . . .			
<b>f</b>	Total RR Tier 2 tax . . . . .			
<b>g</b>	Total RR Medicare tax . . . . .			
<b>h</b>	Total RR Additional Medicare tax . . . . .			
<b>i</b>	Total RRTA tips. . . . .			
<b>j</b>	Total other items from box 14 . . . . .			
<b>16</b>	Total state wages and tips . . . . .	1,911.		1,911.
<b>17</b>	Total state tax withheld . . . . .	81.		81.
<b>19</b>	Total local tax withheld. . . . .			

Form **W-2**

**CONFIDENTIAL**  
**Wage and Tax Statement**  
 ► Keep for your records

**2015**
 Name  
 Paradise D Avery Hogan
Social Security Number  
 [REDACTED]
☐ **Spouse's W-2**  
☐ **Do not transfer this W-2 to next year**
**Military: Complete Part VI on Page 2 below**

**a** Employee's social security No. [REDACTED]  
**b** Employer's ID number . . . . . [REDACTED]  
**c** Employer's name, address, and ZIP code  
 CONVERGENCE MARKETING  
 INC  
 Street 7361 A COCA COLA DR  
 City HANOVER  
 State MD ZIP Code 21076  
 Foreign Country

**1** Wages, tips, other compensation 10.00  
**3** Social security wages 10.00  
**5** Medicare wages and tips 10.00  
**7** Social security tips

**2** Federal income tax withheld 4.00  
**4** Social security tax withheld 0.62  
**6** Medicare tax withheld 0.15  
**8** Allocated tips

**d** Control number . 152291NCN2/ETA
☐ **Transfer employee information from the Federal Information Worksheet**

**e** Employee's name  
 First PARADISE M.I.  
 Last HOGAN Suff.  
**f** Employee's address and ZIP code  
 Street [REDACTED]  
 City LYNN  
 State MA ZIP Code [REDACTED]  
 Foreign Country

**11** Nonqualified plans**12** Enter box 12 below

**13** ☐ Statutory employee  
☐ Retirement plan  
☐ Third-party sick pay

**14** Enter box 14 below **after** entering boxes 18, 19, and 20.  
**NOTE:** Enter box 15 **before** entering box 14.

**Box 12**  
 Code

**Box 12**  
 Amount

If Box 12 code is:

A: Enter amount attributable to RRTA Tier 2 tax

M: Enter amount attributable to RRTA Tier 2 tax

P: Double click to link to Form 3903, line 4. . .

R: Enter MSA contribution for Taxpayer . . .

Spouse . . .

W: Enter HSA contribution for Taxpayer . . .

Spouse . . .

G: ☐ Employer is **not** a state or local government
**Box 15**  
 State

Employer's state I.D. no.

**Box 16**

State wages, tips, etc.

**Box 17**

State income tax

MA

10.00

**Box 20**

Locality name

**Box 18**

Local wages, tips, etc.

**Box 19**

Local income tax

Associated

State

**Box 14**Description or Code  
on Actual Form W-2

Amount

 TurboTax Identification of Description or Code  
 (Identify this item by selecting the identification from  
 the drop down list. If not on the list, select Other).

Form **W-2**

**CONFIDENTIAL**  
**Wage and Tax Statement**  
 ► Keep for your records

**2015**
 Name  
 Paradise D Avery Hogan
Social Security Number  
 [REDACTED]
☐ **Spouse's W-2**  
☐ **Do not transfer this W-2 to next year**
**Military:** Complete **Part VI** on Page 2 below

**a** Employee's social security No. [REDACTED]  
**b** Employer's ID number . . . . [REDACTED]  
**c** Employer's name, address, and ZIP code  
INTERACTIONS CONSUMER  
EXPERIENCE MARKETING INC  
 Street 700 FAIRFIELD  
 City STAMFORD  
 State CT ZIP Code 06902  
 Foreign Country \_\_\_\_\_

**d** Control number . 238249NCN3/I3J
☐ **Transfer employee information from the Federal Information Worksheet**

**e** Employee's name  
 First PARADISE M.I. \_\_\_\_\_  
 Last HOGAN Suff. \_\_\_\_\_  
**f** Employee's address and ZIP code  
 Street [REDACTED]  
 City LYNN  
 State MA ZIP Code [REDACTED]  
 Foreign Country \_\_\_\_\_

**1** Wages, tips, other compensation  
1,304.00
**3** Social security wages  
1,304.00
**5** Medicare wages and tips  
1,304.00
**7** Social security tips  
 \_\_\_\_\_

Verification Code \_\_\_\_\_

**11** Nonqualified plans  
 \_\_\_\_\_

**12** Enter box 12 below  
 \_\_\_\_\_

**13** ☐ Statutory employee  
☐ Retirement plan  
☐ Third-party sick pay

**14** Enter box 14 below **after** entering boxes 18, 19, and 20.  
**NOTE:** Enter box 15 **before** entering box 14.

**2** Federal income tax withheld  
 \_\_\_\_\_

**4** Social security tax withheld  
80.85
**6** Medicare tax withheld  
18.91
**8** Allocated tips  
 \_\_\_\_\_

**10** Dependent care benefits  
 \_\_\_\_\_

 Distributions from sect. 457 and nonqualified plans  
*(Important, see Help)*

Box 12 Code	Box 12 Amount

If Box 12 code is:

A: Enter amount attributable to RRTA Tier 2 tax \_\_\_\_\_

M: Enter amount attributable to RRTA Tier 2 tax \_\_\_\_\_

P: Double click to link to Form 3903, line 4. . . \_\_\_\_\_

R: Enter MSA contribution for Taxpayer . . . \_\_\_\_\_

Spouse . . . . \_\_\_\_\_

W: Enter HSA contribution for Taxpayer . . . \_\_\_\_\_

Spouse . . . . \_\_\_\_\_

G: ☐ Employer is **not** a state or local government

Box 15 State	Employer's state I.D. no.	Box 16 State wages, tips, etc.	Box 17 State income tax
<u>MA</u>	[REDACTED]	<u>1,304.00</u>	<u>62.02</u>

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State

Box 14 Description or Code on Actual Form W-2	Amount	TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).

Form **W-2**

**CONFIDENTIAL**  
**Wage and Tax Statement**  
 ► Keep for your records

**2015**
 Name  
 Paradise D Avery Hogan
Social Security Number  
 [REDACTED]
☐ **Spouse's W-2**  
☐ **Do not transfer this W-2 to next year**
**Military:** Complete **Part VI** on Page 2 below

**a** Employee's social security No. [REDACTED]  
**b** Employer's ID number . . . . . [REDACTED]  
**c** Employer's name, address, and ZIP code  
 CPM US LLC  
 Street 1999 BRYAN ST STE 3200  
 City DALLAS  
 State TX ZIP Code 75201  
 Foreign Country \_\_\_\_\_

**d** Control number . 150845CLI2/FVC
☐ **Transfer employee information from the Federal Information Worksheet**

**e** Employee's name  
 First PARADISE M.I. \_\_\_\_\_  
 Last HOGAN Suff. \_\_\_\_\_  
**f** Employee's address and ZIP code  
 Street [REDACTED]  
 City LYNN  
 State MA ZIP Code [REDACTED]  
 Foreign Country \_\_\_\_\_

**1** Wages, tips, other compensation  
 7.50

**3** Social security wages  
 7.50

**5** Medicare wages and tips  
 7.50

**7** Social security tips  
 \_\_\_\_\_
Verification Code  
 \_\_\_\_\_**11** Nonqualified plans  
 \_\_\_\_\_**12** Enter box 12 below  
 \_\_\_\_\_
**13** ☐ Statutory employee  
☐ Retirement plan  
☐ Third-party sick pay

**14** Enter box 14 below **after** entering boxes 18, 19, and 20.  
**NOTE:** Enter box 15 **before** entering box 14.

**2** Federal income tax withheld  
 \_\_\_\_\_

**4** Social security tax withheld  
 0.47

**6** Medicare tax withheld  
 0.11
**8** Allocated tips  
 \_\_\_\_\_**10** Dependent care benefits  
 \_\_\_\_\_
 Distributions from sect. 457  
 and nonqualified plans  
 (Important, see Help)

Box 12 Code	Box 12 Amount

If Box 12 code is:

A: Enter amount attributable to RRTA Tier 2 tax \_\_\_\_\_

M: Enter amount attributable to RRTA Tier 2 tax \_\_\_\_\_

P: Double click to link to Form 3903, line 4. . . \_\_\_\_\_

R: Enter MSA contribution for Taxpayer . . . \_\_\_\_\_

Spouse . . . . . \_\_\_\_\_

W: Enter HSA contribution for Taxpayer . . . \_\_\_\_\_

Spouse . . . . . \_\_\_\_\_

G: ☐ Employer is **not** a state or local government

Box 15 State	Employer's state I.D. no.	Box 16 State wages, tips, etc.	Box 17 State income tax
MA	[REDACTED]	7.50	0.36

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State

Box 14 Description or Code on Actual Form W-2	Amount	TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).





Form **W-2**

**CONFIDENTIAL**  
**Wage and Tax Statement**  
 ► Keep for your records

**2015**
 Name  
 Paradise D Avery Hogan
Social Security Number  
 [REDACTED]
☐ **Spouse's W-2**  
☐ **Do not transfer this W-2 to next year**
**Military:** Complete **Part VI** on Page 2 below

**a** Employee's social security No. [REDACTED]  
**b** Employer's ID number . . . . . [REDACTED]  
**c** Employer's name, address, and ZIP code  
 PREMIUM RETAIL SERVICES INC  
 Street 618 SPIRIT DRIVE  
 City CHESTERFIELD  
 State MO ZIP Code 63005  
 Foreign Country \_\_\_\_\_

**d** Control number .0001224872
☐ **Transfer employee information from the Federal Information Worksheet**

**e** Employee's name  
 First PARADISE M.I. D  
 Last HOGAN Suff. \_\_\_\_\_  
**f** Employee's address and ZIP code  
 Street [REDACTED]  
 City LYNN  
 State MA ZIP Code [REDACTED]  
 Foreign Country \_\_\_\_\_

**1** Wages, tips, other compensation  
 12.50

**3** Social security wages  
 12.50

**5** Medicare wages and tips  
 12.50

**7** Social security tips  
 \_\_\_\_\_
Verification Code  
 \_\_\_\_\_**11** Nonqualified plans  
 \_\_\_\_\_**12** Enter box 12 below  
 \_\_\_\_\_
**13** ☐ Statutory employee  
☐ Retirement plan  
☐ Third-party sick pay

**14** Enter box 14 below **after** entering boxes 18, 19, and 20.  
**NOTE:** Enter box 15 **before** entering box 14.

**2** Federal income tax withheld  
 \_\_\_\_\_

**4** Social security tax withheld  
 0.78

**6** Medicare tax withheld  
 0.18
**8** Allocated tips  
 \_\_\_\_\_**10** Dependent care benefits  
 \_\_\_\_\_Distributions from sect. 457 and nonqualified plans  
 (Important, see Help)  
 \_\_\_\_\_
**Box 12**  
 Code

**Box 12**  
 Amount

If Box 12 code is:

A: Enter amount attributable to RRTA Tier 2 tax \_\_\_\_\_

M: Enter amount attributable to RRTA Tier 2 tax \_\_\_\_\_

P: Double click to link to Form 3903, line 4. . . . . \_\_\_\_\_

R: Enter MSA contribution for Taxpayer . . . . . \_\_\_\_\_

Spouse . . . . . \_\_\_\_\_

W: Enter HSA contribution for Taxpayer . . . . . \_\_\_\_\_

Spouse . . . . . \_\_\_\_\_

G: ☐ Employer is **not** a state or local government
**Box 15**  
 State

Employer's state I.D. no.

**Box 16**  
 State wages, tips, etc.

**Box 17**  
 State income tax

MA [REDACTED] 12.50 0.59

**Box 20**

Locality name

**Box 18**

Local wages, tips, etc.

**Box 19**

Local income tax

Associated  
State**Box 14**Description or Code  
on Actual Form W-2

Amount

TurboTax Identification of Description or Code  
(Identify this item by selecting the identification from the drop down list. If not on the list, select Other).

Form **W-2**

**CONFIDENTIAL**  
**Wage and Tax Statement**  
 ► Keep for your records

**2015**
 Name  
 Paradise D Avery Hogan
Social Security Number  
 [REDACTED]
☐ **Spouse's W-2**  
☐ **Do not transfer this W-2 to next year**
**Military:** Complete **Part VI** on Page 2 below

**a** Employee's social security No. [REDACTED]  
**b** Employer's ID number . . . . . [REDACTED]  
**c** Employer's name, address, and ZIP code  
 OMEGA RESOURCE SOLUTIONS LLC  
 Street 13900 LAKESIDE CIRCLE STE 200  
 City STERLING HEIGHTS  
 State MI ZIP Code 48313  
 Foreign Country \_\_\_\_\_

**1** Wages, tips, other compensation  
 200.00

**3** Social security wages  
 200.00

**5** Medicare wages and tips  
 200.00

**7** Social security tips  
 \_\_\_\_\_

Verification Code  
 \_\_\_\_\_

**11** Nonqualified plans  
 \_\_\_\_\_

**12** Enter box 12 below  
 \_\_\_\_\_

**13** ☐ Statutory employee  
☐ Retirement plan  
☐ Third-party sick pay

**14** Enter box 14 below **after** entering boxes 18, 19, and 20.  
**NOTE:** Enter box 15 **before** entering box 14.

**2** Federal income tax withheld  
 6.16

**4** Social security tax withheld  
 12.40

**6** Medicare tax withheld  
 2.90

**8** Allocated tips  
 \_\_\_\_\_

**10** Dependent care benefits  
 \_\_\_\_\_

Distributions from sect. 457 and nonqualified plans  
 (Important, see Help)  
 \_\_\_\_\_

**d** Control number . \_\_\_\_\_

☒ **Transfer employee information from the Federal Information Worksheet**

**e** Employee's name  
 First Paradise M.I. D  
 Last Avery Hogan Suff. \_\_\_\_\_

**f** Employee's address and ZIP code  
 Street [REDACTED]  
 City Lynn  
 State MA ZIP Code [REDACTED]  
 Foreign Country \_\_\_\_\_

**Box 12**  
 Code

**Box 12**  
 Amount

If Box 12 code is:

A: Enter amount attributable to RRTA Tier 2 tax \_\_\_\_\_

M: Enter amount attributable to RRTA Tier 2 tax \_\_\_\_\_

P: Double click to link to Form 3903, line 4. . . . . \_\_\_\_\_

R: Enter MSA contribution for Taxpayer . . . . . \_\_\_\_\_

Spouse . . . . . \_\_\_\_\_

W: Enter HSA contribution for Taxpayer . . . . . \_\_\_\_\_

Spouse . . . . . \_\_\_\_\_

G: ☐ Employer is **not** a state or local government

**Box 15**  
 State

Employer's state I.D. no.

**Box 16**

State wages, tips, etc.

**Box 17**

State income tax

MA

[REDACTED]

200.00

4.75

**Box 20**

Locality name

**Box 18**

Local wages, tips, etc.

**Box 19**

Local income tax

Associated  
 State

**Box 14**

Description or Code  
 on Actual Form W-2

Amount

TurboTax Identification of Description or Code  
 (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).

Form **W-2**

**CONFIDENTIAL**  
**Wage and Tax Statement**  
 ► Keep for your records

**2015**
 Name  
 Paradise D Avery Hogan
Social Security Number  
 [REDACTED]
☐ **Spouse's W-2**  
☐ **Do not transfer this W-2 to next year**
**Military:** Complete **Part VI** on Page 2 below

**a** Employee's social security No. [REDACTED]  
**b** Employer's ID number . . . . . [REDACTED]  
**c** Employer's name, address, and ZIP code  
COMPLETE LABOR & STAFFING  
 Street 50 NASHUA ROAD SUITE 209B  
 City LONDONDERRY  
 State NH ZIP Code 03053  
 Foreign Country \_\_\_\_\_

**d** Control number . \_\_\_\_\_
☒ **Transfer employee information from the Federal Information Worksheet**

**e** Employee's name  
 First Paradise M.I. D  
 Last Avery Hogan Suff. \_\_\_\_\_  
**f** Employee's address and ZIP code  
 Street [REDACTED]  
 City Lynn  
 State MA ZIP Code [REDACTED]  
 Foreign Country \_\_\_\_\_

**1** Wages, tips, other compensation  
157.50
**3** Social security wages  
157.50
**5** Medicare wages and tips  
157.50
**7** Social security tips  
 \_\_\_\_\_

Verification Code \_\_\_\_\_

**11** Nonqualified plans \_\_\_\_\_**12** Enter box 12 below \_\_\_\_\_
**13** ☐ Statutory employee  
☐ Retirement plan  
☐ Third-party sick pay

**14** Enter box 14 below **after** entering boxes 18, 19, and 20.  
**NOTE:** Enter box 15 **before** entering box 14.

**2** Federal income tax withheld  
15.12
**4** Social security tax withheld  
9.77
**6** Medicare tax withheld  
2.28
**8** Allocated tips \_\_\_\_\_**10** Dependent care benefits \_\_\_\_\_
 Distributions from sect. 457 and nonqualified plans  
*(Important, see Help)*
**Box 12**  
 Code

**Box 12**  
 Amount

If Box 12 code is:

A: Enter amount attributable to RRTA Tier 2 tax \_\_\_\_\_

M: Enter amount attributable to RRTA Tier 2 tax \_\_\_\_\_

P: Double click to link to Form 3903, line 4. . . \_\_\_\_\_

R: Enter MSA contribution for Taxpayer . . . \_\_\_\_\_

Spouse . . . . . \_\_\_\_\_

W: Enter HSA contribution for Taxpayer . . . \_\_\_\_\_

Spouse . . . . . \_\_\_\_\_

G: ☐ Employer is **not** a state or local government
**Box 15**  
 State

Employer's state I.D. no.

**Box 16**

State wages, tips, etc.

**Box 17**

State income tax

MA

[REDACTED]

157.506.28**Box 20**

Locality name

**Box 18**

Local wages, tips, etc.

**Box 19**

Local income tax

Associated  
State**Box 14**Description or Code  
on Actual Form W-2

Amount

 TurboTax Identification of Description or Code  
 (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).



**CONFIDENTIAL**  
**Healthcare Entry Sheet**  
 ► Keep for your records

**2015**

The forms associated with healthcare (8965, 8962, 1095-A, 1095-B, 1095-C, and this Healthcare Entry Sheet) all interact with information from the information worksheet. Be sure to enter all personal information including dependents listed on the return **before** using this sheet to track health insurance coverage.

**Yes No/Partial**

☐ ☐ Everyone on the tax return was covered by health insurance all year.

If everyone on the return was covered and there was no Market Place coverage (Form 1095-A) then check the YES box above - no other action is required. The 1095-B or 1095-C can be used to verify coverage but you do not need to enter the information if everyone on the return was covered.

**Health Insurance Coverage for Individuals:** Use this form to report healthcare coverage for individuals for months:

- not reported on 1095-A, 1095-B or 1095-C
- not covered by employer
- months not covered by an exemption

**Note:** The 1095-A information **must** be entered on Form 1095-A in order to correctly calculate any Premium Tax Credit. The 1095-B or the 1095-C months can be entered directly in the table below.

If applicable enter information on form 1095-A, Health Insurance Marketplace Statement

**Note:** The IRS is not requiring the 1095-B or 1095-C be filed with the returns. To track the months covered you can either enter on the 1095-B and/or 1095-C or check the boxes below

If applicable enter information on form 1095-B, Health Coverage

If applicable enter information on form 1095-C, Employer-Provided Health Insurance Offer and Coverage

If applicable enter Market Place exemptions (ECNs) or Request exemptions on form 8965

**Note:** Do not enter the name, SSN, or date of birth directly on the table below. Instead, enter the information at the bottom of the Personal Information Worksheet or Dependent and Nondependent Information Worksheet.

Or if you check the box at the top "Yes" that "Everyone on the tax return was covered by health insurance all year." the covered all 12 months box will be marked for all the individuals below regardless of what is entered on the Personal Information or Dependent and Nondependent Information Worksheet.

*Short Gap  
Eligible\**  
Yes No

a. Name of covered individual(s)	b. SSN	c. DOB	Covered all 12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1 Paradise Avery Hogan			<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	X <input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5			<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6			<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\* See help for explanation of short gap Yes/No box function. It affects the calculation of short gap coverage for January and February based on answer, which indicates whether coverage at end of prior year qualify months for short gap eligibility.

To review the detail of each person listed on the return (covered, not covered, exempt) and to see any penalty calculation go to the **Health Care Individual Responsibility Smart Worksheet** on Form 8965. . . . . ►

**Completion checkbox:**

☐ Check this box once you are finished with all the healthcare related entries.

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**1098-T**

Worksheet

**Tuition Statement**

► Keep for your records

**2015**

Taxpayer's name <u>Paradise D Avery Hogan</u>	Social Security No. <u>[REDACTED]</u>
--	--

**1098-T Information (Required):**A A Form 1098-T was received from this institution . . . . . Yes ☒ No ☐B A Form 1098-T was received from this institution for **2014** with Box 2 filled in and Box 7 checked . . . . . Yes ☐ No ☒**Identify Student (Required):**A If student is Paradise  
**Double-click to link this 1098-T to the applicable Taxpayer or Spouse Student Information Worksheet** . . . . . ► ParadiseB If student is \_\_\_\_\_  
**Double-click to link this 1098-T to the applicable Dependent Student Information Worksheet** . . . . . ► \_\_\_\_\_

Filer's name <u>North Shore Community College</u>		1 Payments received for qualified tuition and related expenses . . . . \$ _____	
Street address <u>1 Ferncroft Road</u>			
City <u>Danvers</u>	State <u>MA</u>	Zip Code <u>01902</u>	2 Amounts billed for qualified tuition and related expenses . . . . . \$ <u>1,134.</u>
Foreign province/county _____		3 If this box is checked, your educational institution has changed its reporting method for 2015 . . . . . <input type="checkbox"/>	
Foreign postal code _____ Foreign country _____			
Filer's Federal identification number <u>[REDACTED]</u>	Student's Social Security Number. <u>[REDACTED]</u>	4 Adjustments made for a prior year \$ _____	5 Scholarships or grants \$ _____
Student's name <u>Paradise</u>		6 Adjustments to scholarships or grants for a prior year \$ _____	
Street address <u>[REDACTED]</u>		7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2016 . . . . . <input checked="" type="checkbox"/>	
City <u>Lynn</u>			
State <u>MA</u>			
Zip Code <u>[REDACTED]</u>			
Service Provider/ Acct No _____	8 Check if at least half-time student ► <input checked="" type="checkbox"/>	9 Checked if a graduate student . . . . . <input type="checkbox"/>	10 Ins. contract reimb./refund \$ _____

**Reconciliation of Box 1, Payments Received for Qualified Tuition and Related Expenses**A Enter box 1 amount **not** paid during 2015 . . . . . \_\_\_\_\_

B Enter box 1 amount actually paid during 2015 . . . . . \_\_\_\_\_

**Reconciliation of Box 2, Amounts Billed for Qualified Tuition and Related Expenses**A Enter box 2 amount **not** paid during 2015 . . . . . 0.B Enter box 2 amount actually paid during 2015 . . . . . 1,134.**Reconciliation of Box 5, Scholarships or Grants**

A Enter portion of box 5 amount from veteran- or tax free employer-provided assistance . . . . . \_\_\_\_\_

B Enter portion of box 5 amount already included in income (on Forms W-2, 1099-MISC) . . . . . \_\_\_\_\_

C Portion of box 5 amount from scholarships or grants . . . . . \_\_\_\_\_

D Box 5 amount includes veteran- or employer-provided educational assistance . . . . . ☐

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**1098-T**

Worksheet

**Tuition Statement**

► Keep for your records

**2015**

Taxpayer's name <u>Paradise D Avery Hogan</u>	Social Security No. <u>[REDACTED]</u>
--	--

**1098-T Information (Required):**

- A** A Form 1098-T was received from this institution . . . . . Yes ☐ No ☒
- B** A Form 1098-T was received from this institution for **2014** with Box 2 filled in and Box 7 checked . . . . . Yes ☐ No ☒

**Identify Student (Required):**

- A** If student is Paradise  
**Double-click to link this 1098-T to the applicable Taxpayer or Spouse Student Information Worksheet** . . . . . ► Paradise
- B** If student is \_\_\_\_\_  
**Double-click to link this 1098-T to the applicable Dependent Student Information Worksheet** . . . . . ► \_\_\_\_\_

Filer's name <u>Ashworth College</u> Street address <u>6625 The Corner Parkway, suite 500</u> City State Zip Code <u>Norcross GA 30092</u> Foreign province/county _____ Foreign postal code Foreign country _____		<b>1</b> Payments received for qualified tuition and related expenses . . . . \$ <u>456.</u>	
<b>Filer's</b> Federal identification number _____		<b>Student's</b> Social Security Number. <u>[REDACTED]</u>	
<b>Student's</b> name <u>Paradise</u> Street address Apt. No. <u>[REDACTED]</u> City State Zip Code <u>Lynn MA [REDACTED]</u>		<b>4</b> Adjustments made for a prior year \$ _____	<b>5</b> Scholarships or grants \$ _____
Service Provider/ Acct No _____		<b>6</b> Adjustments to scholarships or grants for a prior year \$ _____	<b>7</b> Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2016 . . . . ► <input type="checkbox"/>
<b>8</b> Check if at least half-time student ► <input type="checkbox"/>		<b>9</b> Checked if a graduate student . . ► <input type="checkbox"/>	<b>10</b> Ins. contract reimb./refund \$ _____

**Reconciliation of Box 1, Payments Received for Qualified Tuition and Related Expenses**

- A** Enter box 1 amount **not** paid during 2015 . . . . . 0.
- B** Enter box 1 amount actually paid during 2015 . . . . . 456.

**Reconciliation of Box 2, Amounts Billed for Qualified Tuition and Related Expenses**

- A** Enter box 2 amount **not** paid during 2015 . . . . . \_\_\_\_\_
- B** Enter box 2 amount actually paid during 2015 . . . . . \_\_\_\_\_

**Reconciliation of Box 5, Scholarships or Grants**

- A** Enter portion of box 5 amount from veteran- or tax free employer-provided assistance . . . . \_\_\_\_\_
- B** Enter portion of box 5 amount already included in income (on Forms W-2, 1099-MISC) . . . . \_\_\_\_\_
- C** Portion of box 5 amount from scholarships or grants . . . . . \_\_\_\_\_
- D** Box 5 amount includes veteran- or employer-provided educational assistance . . . . . ☐



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## Form 1099-Q Summary

2015

► Keep for your records

Name(s) Shown on Return Paradise D Avery Hogan		Social Security No. [REDACTED]	
<b>Coverdell Educational Savings Account (ESA) Distributions</b>		<b>Recipient Taxpayer</b>	<b>Recipient Spouse</b>
1	Total gross distributions from box 1 of Form 1099-Q . . . . .		
a	Less: Rollover to another ESA of beneficiary . . . . .		
b	Less: Transfer to another family member . . . . .		
c	Less: Transfer to a non-family member . . . . .		
d	Less: Return of 2015 contributions . . . . .		
e	Less: Return of pre 2015 contributions. These are reported on the tax return in the year the contribution was made, not on the 2015 tax return . . . . .		
2	Balance of gross Coverdell ESA distributions . . . . .		
3	Education expenses not used as basis for credits . . . . .		
4	Amount of ESA distributions after return of basis . . . . .		
5	Earnings on return of 2015 contributions . . . . .		
6	Earnings on non-family member transfer . . . . .		
7	Taxable amount of ESA distributions on line 2 . . . . .		
8	Taxable amount included on Form 1040, line 21 . . . . .		
9	Non-taxable ESA distributions . . . . .		
<b>Gross State Qualified Tuition Plan (QTP) Distributions</b>			
10	Total gross distributions from box 1 of Form 1099-Q . . . . .		
a	Less: Rollover to another QTP of beneficiary . . . . .		
b	Less: Transfer to another family member . . . . .		
c	Less: Transfer to a non-family member . . . . .		
d	Less: Expenses refunded and recontributed . . . . .		
11	Balance of gross state QTP distributions . . . . .		
12	Earnings on state QTP distributions on line 11 . . . . .		
<b>Gross Private Qualified Tuition Plan (QTP) Distributions</b>			
13	Total gross distributions from box 1 of Form 1099-Q . . . . .		
a	Less: Rollover to another QTP of beneficiary . . . . .		
b	Less: Transfer to another family member . . . . .		
c	Less: Transfer to a non-family member . . . . .		
d	Less: Expenses refunded and recontributed . . . . .		
14	Balance of gross private QTP distributions . . . . .		
15	Earnings on private QTP distributions on line 14 . . . . .		
<b>Taxable Qualified Tuition Plan (QTP) Distributions</b>			
16	Balance of gross QTP distributions. . . . .		
17	Earnings on QTP distributions on line 16 . . . . .		
18	Education expenses not used as basis for credits . . . . .		
19	Non-taxable QTP distributions . . . . .		
20	Taxable amount of earnings on line 17 . . . . .		
21	Earnings on non-family member transfer (state) . . . . .		
22	Earnings on non-family member transfer (private) . . . . .		
23	Taxable amount included on Form 1040, line 21 . . . . .		

CONFIDENTIAL

Paradise D Avery Hogan

Page 2

**Qualified Tuition Plan (QTP) Distributions for Other Beneficiaries (included in page 1)**

T S	Beneficiary	Distribution	Earnings	Expenses	Taxable amount	Recipient Taxpayer	Recipient Spouse
0 Total. . . . .							

**Educational Savings Account (ESA) Distributions for Other Beneficiaries (included in page 1)**

T S	Beneficiary	Distribution	Taxable amount	Recipient Taxpayer	Recipient Spouse
0 Total. . . . .					

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**Wages, Salaries, & Tips Worksheet****2015**

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Social Security Number

The following amounts are included in the total entered on line 7 of Form 1040 (or Form 1040A), on line 1 of Form 1040EZ, on line 8 of Form 1040NR:

	Taxpayer	Spouse	Total
<b>1</b> Wages, from Form W-2 . . . . .	1,911.		1,911.
<b>2</b> Miscellaneous income, from Form 8919 . . . . .			
<b>3</b> Items from Form 1099-R:			
<b>a</b> Disability before minimum retirement age . . . . .			
<b>b</b> Return of contributions . . . . .			
<b>4</b> Excess reimbursement, from Form 2106 . . . . .			
<b>5 a</b> Taxable tips, from Form 4137 . . . . .			
<b>b</b> Noncash tips . . . . .			
<b>6</b> Excess moving expense reimbursement, from Form 3903 . . . . .			
<b>7</b> Wages earned as a household employee (if less than \$1,900 and without a Form W-2) . . . . .			
<b>8</b> Items not on Form W-2 or Form 1099-R:			
<b>a</b> Sick pay or disability payments . . . . .			
<b>b</b> Total foreign source income . . . . .			
<b>c</b> Check this box if the amount on line 8b is eligible for the foreign exclusion/deduction . ►	<input type="checkbox"/>	<input type="checkbox"/>	
<b>d</b> Ordinary income from employer stock transactions not reported on Form W-2 . . . . .			
<b>9</b> Other earned income			
<b>10 Subtotal.</b>			
<b>Add lines 1 through 9 . . . . .</b>	1,911.		1,911.
<b>11</b> Taxable employer-provided dependent care benefits, from Form 2441 . . . . .			
<b>12</b> Taxable employer-provided adoption benefits less any excluded benefits from Form 8839 . . . . .			
<b>13</b> Scholarship/fellowship income not on Form W-2 . . . . .			
<b>14</b> Other non-earned income			
<b>15 Total of lines 10 through 14 . . . . .</b>	1,911.		1,911.

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Schedule D  
Line 19

## Unrecaptured Section 1250 Gain Worksheet

2015

► Keep for your records

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Paradise D Avery Hogan

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		Regular Tax	Alternative Minimum Tax																								
<b>If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.</b>																											
<b>1</b>	If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not Form 6252), enter the <b>smaller</b> of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4. . . . .	<b>1</b>																									
<b>2</b>	Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1 . . . . .	<b>2</b>																									
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>																									
<b>4</b>	Enter the total unrecaptured section 1250 gain included on lines 26 or 37 of Form(s) 6252 from installment sales of trade or business property held more than one year . . . . .	<b>4</b>																									
<b>5</b>	Enter the total of any amounts reported on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain". . . . .	<b>5</b>																									
<b>6</b>	Add lines 3 through 5 . . . . .	<b>6</b>																									
<b>7</b>	Enter the <b>smaller</b> of line 6 or the gain from Form 4797, line 7 . . . . .	<b>7</b>																									
<b>8</b>	Enter the amount, if any, from Form 4797, line 8 . . . . .	<b>8</b>																									
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0- . . . . .	<b>9</b>																									
<b>10</b>	Enter the amount of any gain from sale of an interest in a partnership attributable to unrecaptured section 1250 gain. . . . .	<b>10</b>																									
<b>11</b>	Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust or mutual fund																										
	<table border="0"> <tr> <td></td> <td><b>Regular</b></td> <td><b>AMT</b></td> </tr> <tr> <td><b>a</b></td> <td>On Form 1099-DIV . . . . .</td> <td></td> </tr> <tr> <td><b>b</b></td> <td>On Form 2439 . . . . .</td> <td></td> </tr> <tr> <td><b>c</b></td> <td>On Schedule(s) K-1 . . . . .</td> <td></td> </tr> <tr> <td><b>d</b></td> <td>On Form 1099-R . . . . .</td> <td></td> </tr> <tr> <td><b>e</b></td> <td>From Form 8814 . . . . .</td> <td></td> </tr> <tr> <td><b>f</b></td> <td>Other. . . . .</td> <td></td> </tr> <tr> <td></td> <td><b>Total</b> . . . . .</td> <td></td> </tr> </table>		<b>Regular</b>	<b>AMT</b>	<b>a</b>	On Form 1099-DIV . . . . .		<b>b</b>	On Form 2439 . . . . .		<b>c</b>	On Schedule(s) K-1 . . . . .		<b>d</b>	On Form 1099-R . . . . .		<b>e</b>	From Form 8814 . . . . .		<b>f</b>	Other. . . . .			<b>Total</b> . . . . .		<b>11</b>	
	<b>Regular</b>	<b>AMT</b>																									
<b>a</b>	On Form 1099-DIV . . . . .																										
<b>b</b>	On Form 2439 . . . . .																										
<b>c</b>	On Schedule(s) K-1 . . . . .																										
<b>d</b>	On Form 1099-R . . . . .																										
<b>e</b>	From Form 8814 . . . . .																										
<b>f</b>	Other. . . . .																										
	<b>Total</b> . . . . .																										
<b>12</b>	Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale . . . . .	<b>12</b>																									
<b>13</b>	Add lines 9 through 12. . . . .	<b>13</b>																									
<b>14</b>	If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 thru 4 of the <b>28% Rate Gain Worksheet</b> . Otherwise, enter -0- . . . . .	<b>14</b>	0.																								
<b>15</b>	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0- . . . . .	<b>15</b>	0.																								
<b>16</b>	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C . . . . .	<b>16</b>																									
<b>a</b>	Enter your capital gain excess, if you are filing Form 2555 . . . . .	<b>a</b>	0.																								
<b>17</b>	Combine lines 14 through 16a. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0- . . . . .	<b>17</b>	0.																								
<b>18</b>	<b>Unrecaptured section 1250 gain.</b> Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19. . . . .	<b>18</b>																									

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**Schedule D  
Line 18****28% Rate Gain Worksheet****2015**

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				Regular Tax	Alternative Minimum Tax
<b>1</b>	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II . . . . .	<b>1</b>			
<b>2</b>	Enter as a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain, plus 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain, plus 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain.				
	<div style="display: flex; justify-content: space-around;"> <div>50 % Exclusion</div> <div>60 % Exclusion</div> <div>75% Exclusion</div> </div>				
<b>a</b>	Schedule D . . .				
<b>b</b>	Form 8814 . . .				
<b>c</b>	Schedule B . . .				
<b>d</b>	Form 6252 . . .				
<b>e</b>	Form 2439 . . .				
<b>f</b>	Other . . . . .				
	Total . . . . .	<b>2</b>			
<b>3</b>	Enter the total of all collectibles gain or (loss) from:				
	<div style="display: flex; justify-content: space-around;"> <div>Regular</div> <div>AMT</div> </div>				
<b>a</b>	Form 4684, line 4 (but only if line 15 is more than zero) . . . . .				
<b>b</b>	Form 6252 . . . . .				
<b>c</b>	Form 6781, Part II . . . . .				
<b>d</b>	Form 8824 . . . . .				
	Total . . . . .	<b>3</b>			
<b>4</b>	Enter the total of any collectibles gain reported to you on:				
	<div style="display: flex; justify-content: space-around;"> <div>Regular</div> <div>AMT</div> </div>				
<b>a</b>	Form 1099-DIV, box 2d . . .				
<b>b</b>	Form 2439, box 1d . . . . .				
<b>c</b>	Schedule K-1 from a partnership, S corporation, estate, or trust . . . . .				
<b>d</b>	Disposition of interest in partnership or S corporation . . . . .				
<b>e</b>	Other . . . . .				
	Total . . . . .	<b>4</b>			
<b>5</b>	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C . . . . .	<b>5</b>			
<b>6</b>	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-. . . . .	<b>6</b>			
<b>7</b>	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18 . . . . .	<b>7</b>			
<b>8</b>	Enter the amount of any capital gain excess . . . . .	<b>8</b>			0.
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. Enter this amount on Schedule D Tax Worksheet, line 11a . . . . .	<b>9</b>	0.		0.

Form 1040  
Line 44**CONFIDENTIAL**  
**Schedule D Tax Worksheet**

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1 a	Enter your taxable income from Form 1040, line 43 . . . . .	1 a	0.
b	Enter the amount from your (and your spouse's) Form 2555, line 45 . . . . .	b	
c	Add lines 1a and 1b . . . . .	1 c	0.
2 a	Enter your qualified dividends from Form 1040, line 9b . . . . .	2 a	
b	Enter any capital gain excess attributable to qualified dividends . . . . .	b	
c	Subtract line 2b from line 2a . . . . .	2 c	
3	Amount from Form 4952, line 4g . . . . .	3	
4 a	Amount from Form 4952, line 4e . . . . .	4 a	
b	Amount from the dotted line next to Form 4952, line 4e . . . . .	b	
c	Line 4b, if applicable, 4a, if not . . . . .	c	
5	Subtract line 4c from line 3 . . . . .	5	0.
6	Subtract line 5 from line 2c. If zero or less, enter -0- . . . . .	6	0.
7 a	Enter line 15 of Schedule D . . . . .	7 a	
b	Enter line 16 of Schedule D . . . . .	b	
c	Enter the <b>smaller</b> of line 7a or line 7b . . . . .	7 c	0.
8	Enter the <b>smaller</b> of line 3 or line 4c . . . . .	8	
9 a	Subtract line 8 from line 7 . . . . .	9 a	0.
b	Enter any capital gain excess attributable to capital gains . . . . .	b	
c	Subtract line 9b from line 9a . . . . .	9 c	0.
10	Add lines 6 and 9c . . . . .	10	0.
11 a	Enter the amount from Schedule D, line 18 . . . . .	11 a	0.
b	Enter the amount from Schedule D, line 19 . . . . .	b	
c	Add lines 11a and 11b . . . . .	11 c	0.
12	Enter the <b>smaller</b> of line 9c or line 11c . . . . .	12	0.
13	Subtract line 12 from line 10 . . . . .	13	0.
14	Subtract line 13 from line 1c. If zero or less, enter -0- . . . . .	14	0.
15	Enter: <ul style="list-style-type: none"> <li>\$37,450 if single or married filing separately;</li> <li>\$74,900 if married filing jointly or qualifying widow(er); or</li> <li>\$50,200 if head of household.</li> </ul>	15	37,450.
16	Enter the <b>smaller</b> of line 1c or line 15 . . . . .	16	0.
17	Enter the <b>smaller</b> of line 14 or line 16 . . . . .	17	0.
18	Subtr in 10 from in 1c. If zero or less, enter -0- . . . . .	18	0.
19	Enter the <b>larger</b> of line 17 or line 18 . . . . .	19	0.
20	Subtract line 17 from line 16. This amount is taxed at 0% <b>If lines 1c and 16 are the same, skip lines 21 through 41 and go to line 42. Otherwise, go to line 21.</b>	20	0.
21	Enter the <b>smaller</b> of line 1c or line 13 . . . . .	21	
22	Enter the amount from line 20 (if line 20 is blank, enter -0-) . . . . .	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- . . . . .	23	
24	Enter: <ul style="list-style-type: none"> <li>\$413,200 if single,</li> <li>\$232,425 if married filing separately,</li> <li>\$464,850 if married filing jointly or qualifying widow(er),</li> <li>\$439,000 if head of household.</li> </ul>	24	
25	Enter the smaller of line 1c or line 24 . . . . .	25	
26	Add lines 19 and 20 . . . . .	26	
27	Subtract line 26 from line 25. If zero or less, enter -0- . . . . .	27	
28	Enter the <b>smaller</b> of line 23 or line 27 . . . . .	28	
29	Multiply line 28 by <b>15%</b> (.15) . . . . .	29	
30	Add lines 22 and 28 . . . . .	30	
31	Subtract line 30 from line 21 . . . . .	31	
32	Multiply line 31 by <b>20%</b> (.20) . . . . .	32	
<b>If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.</b>			
33	Enter the <b>smaller</b> of line 9c above or Schedule D, line 19 . . . . .	33	
34	Add lines 10 and 19 . . . . .	34	
35	Enter the amount from line 1c above . . . . .	35	
36	Subtract line 35 from line 34. If zero or less, enter -0- . . . . .	36	
37	Subtract line 36 from line 33. If zero or less, enter -0- . . . . .	37	
38	Multiply line 37 by <b>25%</b> (.25) . . . . .	38	

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If Schedule D, line 18, is zero or blank, skip lines 39 through 41  
and go to line 42. Otherwise, go to line 39.

<b>39</b>	Add lines 19, 20, 28, 31, and 37 . . . . .	<b>39</b> _____
<b>40</b>	Subtract line 39 from line 1c . . . . .	<b>40</b> _____
<b>41</b>	Multiply line 40 by <b>28%</b> (.28) . . . . .	<b>41</b> _____
<b>42</b>	Figure the tax on the amount on <b>line 19</b> . If the amount on line 19 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet . . . . .	
<b>43</b>	Add lines 29, 32, 38, 41, and 42 . . . . .	<b>43</b> _____ 0.
<b>44</b>	Figure the tax on the amount on <b>line 1c</b> . If the amount on line 1c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1c is \$100,000 or more, use the Tax Computation Worksheet . . . . .	
<b>45</b>	<b>Tax on all taxable income (including capital gains and qualified dividends).</b> Enter the <b>smaller</b> of line 43 or line 44. Also include this amount on Form 1040, line 44. . . . .	
		<b>45</b> _____

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**Form 1040 Qualified Dividends and Capital Gain Tax Worksheet****2015****Line 44**

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<b>1</b>	Enter the amount from Form 1040, line 43 . . . . .	<b>1</b>	_____
<b>2</b>	Enter the amount from Form 1040, line 9b . . . . .	<b>2</b>	_____
<b>3</b>	Are you filing Schedule D?		
	<input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0- . . . . .	<b>3</b>	_____
	<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13.		
<b>4</b>	Add lines 2 and 3 . . . . .	<b>4</b>	_____
<b>5</b>	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-.	<b>5</b>	_____
<b>6</b>	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	<b>6</b>	_____
<b>7</b>	Subtract line 6 from line 1. If zero or less, enter -0- . . . . .	<b>7</b>	_____
<b>8</b>	Enter: \$37,450 if single or married filing separately, \$74,900 if married filing jointly or qualifying widow(er), \$50,200 if head of household.	<b>8</b>	_____
<b>9</b>	Enter the smaller of line 1 or line 8 . . . . .	<b>9</b>	_____
<b>10</b>	Enter the smaller of line 7 or line 9 . . . . .	<b>10</b>	_____
<b>11</b>	Subtract line 10 from line 9 (this amount taxed at 0%) . . . . .	<b>11</b>	_____
<b>12</b>	Enter the smaller of line 1 or line 6 . . . . .	<b>12</b>	_____
<b>13</b>	Enter the amount from line 11 . . . . .	<b>13</b>	_____
<b>14</b>	Subtract line 13 from line 12. . . . .	<b>14</b>	_____
<b>15</b>	Enter: \$413,200 if single, \$232,425 if married filing separately, \$464,850 if married filing jointly or qualifying widow(er), \$439,000 if head of household.	<b>15</b>	_____
<b>16</b>	Enter the smaller of line 1 or line 15	<b>16</b>	_____
<b>17</b>	Add lines 7 and 11	<b>17</b>	_____
<b>18</b>	Subtract line 17 from line 16. If zero or less, enter -0-	<b>18</b>	_____
<b>19</b>	Enter the smaller of line 14 or line 18	<b>19</b>	_____
<b>20</b>	Multiply line 19 by 15% (.15) . . . . .	<b>20</b>	_____
<b>21</b>	Add lines 11 and 19 . . . . .	<b>21</b>	_____
<b>22</b>	Subtract line 21 from line 12	<b>22</b>	_____
<b>23</b>	Multiply line 22 by 20% (.20)	<b>23</b>	_____
<b>24</b>	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet. . . . .	<b>24</b>	_____
<b>25</b>	Add lines 20, 23, and 24 . . . . .	<b>25</b>	_____
<b>26</b>	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet. . . . .	<b>26</b>	_____
<b>27</b>	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or line 26 here and on Form 1040, line 44. . . . .	<b>27</b>	_____



Prior Year Taxes Paid In 2015 (If multiple states or localities, see Tax Help)		State	ID	Local	ID
21	Tax paid with 2014 extensions . . . . .				
22	2014 estimated tax paid after 12/31/2014 . . . . .				
23	Balance due paid with 2014 return . . . . .				
24	Other (amended returns, installment payments, etc) . .				

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**Schedule A**  
**Lines 5 - 12****Tax and Interest Deduction Worksheet****2015**

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**Tax Deductions****1 State and local taxes:****Optional Sales Tax Tables****a Available Income:**

(1) Income from Form 1040, line 38. . . . .	1,911.
(2) Nontaxable income entered elsewhere on return . . . . .	
(3) Available income: 2014 refundable credits in excess of tax. . . . .	0.
(4) Enter any additional nontaxable income . . . . .	
(5) Total available income . . . . .	1,911.

**b Sales Tax Per State of Residence:**

Enter state in column (1), then enter total (combined) state and local sales tax rate in column (4).

*Colorado, Illinois, Louisiana, New Jersey, New York or South Carolina only:*

Double-click in column (4) to select your locality for each state entered.

(1) State	(2) Date Lived in State From	(3) Date Lived in State To	(4) Enter Total State & Local Rate (%)	(5) State Sales Tax Rate (%)	(6) Local Sales Tax Rate (%) (4) - (5)	(7) State Sales Tax Table Amount	(8) Local Sales Tax Amount	(9) Prorated or Total Amount

**c** Total general sales tax using tables . . . . .**d Sales Tax Paid on Specific Items (see help):**

(1) ST	(2) Total State & Local Rate	(3) Description	(4) Type	(5) Cost	(6) Rate if Different	(7) Actual Sales Tax Amount Paid	(8) Specific Item Deduction

**e** Total sales tax deduction on specific items . . . . .**f** Total general sales tax per tables plus sales tax on specific items . . . . .**g Actual State and Local General Sales Tax:**

Actual sales taxes (enter the total sales taxes paid during the year on all items). . . . .

**h State and Local Income Taxes:**

State and Local Income taxes . . . . . 81.00

**i State and Local Tax Deduction to Schedule A, line 5:**

Greater of line 1f, line 1g, or line 1h (to Schedule A, line 5) . . . . . 81.00

**j** Check a box to choose to use income taxes paid, sales taxes paid, or whichever provides the greater deduction:Income Taxes . . ☐ Sales Taxes . . . ☐ Greater amount . ☒**2 Real estate taxes:****a** Real estate taxes paid on principal residence **not** entered on Form 1098 . . . . .

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<b>b</b>	Real estate taxes paid on principal residence entered on Form 1098 . . . . .	_____
<b>c</b>	Real estate taxes paid on additional homes or land . . . . .	_____
	Personal portion of real estate taxes from Schedule E Worksheet for:	
<b>d</b>	Principal residence . . . . .	_____
<b>e</b>	Vacation home . . . . .	_____
<b>f</b>	Less real estate taxes deducted on Form 8829 . . . . .	_____
<b>g</b>	Add lines 2a through 2f (to Schedule A, line 6) . . . . .	_____
<b>3</b>	<b>Personal property taxes:</b>	
<b>a</b>	Auto registration fees based on the value of the vehicle.	
	2014 Amount                      Enter 2015 description:	
	_____	_____
	_____	_____
	_____	_____
<b>b</b>	Non-business portion of personal property taxes from Car & Truck Exp Wks . . . . .	_____
<b>c</b>	Other personal property taxes . . . . .	_____
<b>d</b>	Add lines 3a through 3c (to Schedule A, line 7) . . . . .	_____
<b>4</b>	<b>Other taxes:</b>	
<b>a</b>	Other taxes from Schedule(s) K-1 . . . . .	_____
<b>b</b>	Foreign taxes from interest and dividends . . . . .	_____
<b>c</b>	Foreign taxes from Schedule(s) K-1 . . . . .	_____
<b>d</b>	Other foreign taxes (not used to claim a foreign tax credit) . . . . .	_____
<b>e</b>	Other taxes.	
	2014 Amount                      Enter 2015 description:	
	_____	_____
	_____	_____
	_____	_____
<b>f</b>	Add lines 4a through 4e (to Schedule A, line 8) . . . . .	_____

**Interest Deductions**

<b>5</b>	<b>Home mortgage interest and points reported on Form 1098:</b>	
<b>a</b>	Mortgage interest and points from the Home Mortgage Interest Worksheet . . . . .	_____
<b>b</b>	Qualified mortgage interest from Schedule E Worksheet . . . . .	_____
<b>c</b>	Less home mortgage interest/points deducted on Form 8829 . . . . .	_____
<b>d</b>	Less home mortgage interest from Form 8396, line 3 . . . . .	_____
<b>e</b>	Add lines 5a through 5d (to Sch A, line 10) or line A2 from above . . . . .	_____
<b>6</b>	<b>Home mortgage interest not reported on Form 1098:</b>	
<b>a</b>	Mortgage interest from the Home Mortgage Interest Worksheet . . . . .	_____
<b>b</b>	Less home mortgage interest deducted on Form 8829 . . . . .	_____
<b>c</b>	Add lines 6a and 6b (to Sch A, line 11) or line B2 from above . . . . .	_____
<b>7</b>	<b>Points not reported on Form 1098:</b>	
<b>a</b>	Amortizable points from the Home Mortgage Interest Worksheet . . . . .	_____
<b>b</b>	Other points not on Form 1098 from the Home Mortgage Interest Worksheet . . . . .	_____
<b>c</b>	Less points deducted on Form 8829 . . . . .	_____
<b>d</b>	Add lines 7a through 7c (to Schedule A, line 12) or line C2 from above . . . . .	_____

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**Schedule A  
Line 5****State and Local Tax Deduction Worksheet****2015**

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**State and Local Income Taxes**

<b>State income taxes:</b>		
1	State income tax withheld . . . . .	81.
2	2015 state estimated taxes paid in 2015 . . . . .	
3	2014 state estimated taxes paid in 2015 . . . . .	
4	Amount paid with 2014 state application for extension . . . . .	
5	Amount paid with 2014 state income tax return . . . . .	
6	Overpayment on 2014 state income tax return applied to 2015 tax . . . . .	
7	Other amounts paid in 2015 (amended returns, installment payments, etc.) . . . .	
8	State estimated tax from Schedule(s) K-1 (Form 1041) . . . . .	
<b>Local income taxes:</b>		
9	Local income tax withheld . . . . .	
10	2015 local estimated taxes paid in 2015 . . . . .	
11	2014 local estimated taxes paid in 2015 . . . . .	
12	Amount paid with 2014 local application for extension . . . . .	
13	Amount paid with 2014 local income tax return . . . . .	
14	Overpayment on 2014 local income tax return applied to 2015 tax . . . . .	
15	Other amounts paid in 2015 (amended returns, installment payments, etc.) . . . .	
16	Local estimated tax from Schedule(s) K-1 (Form 1041) . . . . .	
<b>Other:</b>		
17		
18	<b>Total</b> Add lines 1 through 17 . . . . .	81.
19	State and local refund allocated to 2015 . . . . .	
20	Nondeductible state income tax from line 28 . . . . .	
21	<b>Total reductions</b> Add lines 19 and 20 . . . . .	
22	<b>Total state and local income tax deduction</b> Line 18 less line 21 . . . . .	81.

**Nondeductible State Income Tax (Hawaii Only)**

23	Nontaxable federal employee cost of living allowance . . . . .	
24	Adjusted gross income . . . . .	
25	Add lines 23 and 24 . . . . .	
26	Nondeductible percent. Line 23 divided by line 25 . . . . .	%
27	Hawaii state income tax included in line 18 . . . . .	
28	Nondeductible Hawaii state income tax. Multiply line 26 by line 27. . . . .	

**CONFIDENTIAL**  
**Charitable Deduction Limits Worksheet**  
**For Current Year Contributions**

2015

► Keep for your records

Name(s) Shown on Return Paradise D Avery Hogan					Social Security Number [REDACTED]	
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<b>Step 1. List your qualified charitable contributions made during the year.</b>						
1 <b>RESERVED</b> for future use . . . . .						
<b>Step 2. List your other charitable contributions made during the year.</b>						
2 Enter your contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value. Do not include contributions entered on line 1. . . .						
3 Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value . . . . .						
4 Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations . . . . .						
5 Enter your contributions "for the use" of any qualified organization . . . . .						
6 Add lines 4 and 5 . . . . .						
7 Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1 or 2). . . . .						
<b>Step 3. Figure your deduction for the year and your carryover to the next year.</b>						
8 Enter your adjusted gross income . . . . .						1,911.
9 Multiply line 8 by 0.5. This is your 50% limit. . . . .						956.

	Limits				Deduct this year	Carryover to next year
	Cash and Other		Capital gain			
	50% Org	Other	50% Org	Other		
<b>Contributions to 50% limit organizations</b>						
10 Enter the smaller of line 2 or line 9 . . . .					0.	
11 Subtract line 10 from line 2 . . . . .						0.
12 Subtract line 10 from line 9 . . . . .			956.			
<b>Contributions not to 50% limit organizations</b>						
13 Add lines 2 and 3 . . . . .						
14 Multiply line 8 by 0.3. This is your 30% limit. . . . .		573.	573.			
15 Subtract line 13 from line 9 . . . . .		956.				
16 Enter the smallest of line 6, 14, or 15 . .					0.	
17 Subtract line 16 from line 6 . . . . .						0.
18 Subtract line 16 from line 14 . . . . .				573.		
<b>Capital gain property to 50% limit organizations</b>						
19 Enter the smallest of line 3, 12, or 14 . .					0.	
20 Subtract line 19 from line 3 . . . . .						0.
21 Subtract line 16 from line 15 . . . . .			956.			
22 Subtract line 19 from line 14 . . . . .			573.			
<b>Capital gain property not to 50% limit organizations</b>						
23 Multiply line 8 by 0.2. This is your 20% limit. . . . .				382.		
24 Enter the smaller of line 7, 18, 21, 22, or 23 . . . . .					0.	
25 Subtract line 24 from line 7 . . . . .						0.
26 Add lines 10, 16, 19, and 24. Amount for Schedule A, Line 19 . . . . .					0.	
27 Reserved for future use . . . . .						
28 Reserved for future use . . . . .						
29 Reserved for future use . . . . .						
30 Add lines 11, 17, 20, and 25. Carry to next year. . . . .						0.

**CONFIDENTIAL**  
**Charitable Deduction Limits Worksheet**  
**For Carryover Contributions**

2015

► Keep for your records

Name(s) Shown on Return  
 Paradise D Avery Hogan

Social Security Number

**Step 1. List your qualified charitable contributions made during the year.**1 **RESERVED** for future use . . . . .**Step 2. List your other charitable contributions made during the year.**

2 Enter your contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value. Do not include contributions entered on line 1. . . .

3 Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value . . . . .

4 Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations . . . . .

5 Enter your contributions "for the use" of any qualified organization . . . . .

6 Add lines 4 and 5 . . . . .

7 Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1 or 2). . . . .

**Step 3. Figure your deduction for the year and your carryover to the next year.**

8 Enter your adjusted gross income . . . . . 1,911.

9 Multiply line 8 by 0.5. This is your 50% limit. . . . . 956. less. . . . . 0.

	Limits				Deduct this year	Carryover to next year		
	Cash and Other		Capital gain					
	50% Org	Other	50% Org	Other				
<b>Contributions to 50% limit organizations</b>								
10 Enter the smaller of line 2 or line 9. . . . .					0.			
11 Subtract line 10 from line 2. . . . .						0.		
12 Subtract line 10 from line 9. . . . .			956.					
<b>Contributions not to 50% limit organizations</b>								
13 Add lines 2 and 3. . . . .		0.						
14 Multiply line 8 by 0.3. This is your 30% limit. . . . .		573.	573.					
15 Subtract line 13 from line 9. . . . .		956.						
16 Enter the smallest of line 6, 14, or 15. . . . .					0.			
17 Subtract line 16 from line 6. . . . .						0.		
18 Subtract line 16 from line 14. . . . .				573.				
<b>Capital gain property to 50% limit organizations</b>								
19 Enter the smallest of line 3, 12, or 14. . . . .					0.			
20 Subtract line 19 from line 3. . . . .						0.		
21 Subtract line 16 from line 15. . . . .			956.					
22 Subtract line 19 from line 14. . . . .			573.					
<b>Capital gain property not to 50% limit organizations</b>								
23 Multiply line 8 by 0.2. This is your 20% limit. . . . .				382.				
24 Enter the smaller of line 7, 18, 21, 22, or 23. . . . .					0.			
25 Subtract line 24 from line 7. . . . .						0.		
26 Add lines 10, 16, 19, and 24. Amount for Schedule A, Line 19. . . . .					0.			
27 Reserved for future use. . . . .								
28 Reserved for future use. . . . .								
29 Reserved for future use. . . . .								
30 Add lines 11, 17, 20, and 25. Carry to next year. . . . .						0.		

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**Charitable Contributions Summary**  
 ► Keep for your records

2015

Name(s) Shown on Return  
 Paradise D Avery Hogan

Social Security Number  
 [REDACTED]

**Part I Cash Contributions Summary**

Name of Charitable Organization	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) RESERVED for future use
Totals:				

**Part II Non-Cash Contributions Summary**

Name of Charitable Organization	Total	Other Property		Capital Gain Property	
	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 30% Limit	(e) 20% Limit
Totals:					

**Part III Contribution Carryovers to 2016**

	Total	Cash and Other Non-Capital Gain Property			Capital Gain Property	
	(a) Total	(b) RESERVED	(c) 50% Limit	(d) 30% Limit	(e) 30% Limit	(f) 20% Limit
1 2015 contributions . . .						
2 2015 contributions allowed	0.		0.	0.	0.	0.
3 <b>Carryovers from:</b>						
a 2014 tax year . . . .						
b 2013 tax year . . . .						
c 2012 tax year . . . .						
d 2011 tax year . . . .						
e 2010 tax year . . . .						
4 Carryovers allowed in 2015	0.		0.	0.	0.	0.
5 Carryovers disallowed in 2015	0.		0.	0.	0.	0.
6 <b>Carryovers to 2016:</b>						
a From 2015 . . . . .	0.		0.	0.	0.	0.
b From 2014 . . . . .						
c From 2013 . . . . .						
d From 2012 . . . . .						
e From 2011 . . . . .						
f From 2010 . . . . .						

**Part IV Special Situations in Your Return for Current Year Donations**

- 1 Was the **entire interest** given for all property donated to all charities? . . . . . ☒ Yes ☐ No
- 2 Were **restrictions** attached to any charities' right to use or dispose of any property donated to any charity? . . . . . ☐ Yes ☒ No
- 3 Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property? . . . . . ☐ Yes ☒ No
- 4 Was any charity other than a 50% charity? . . . . . ☐ Yes ☒ No

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**Schedule A  
Line 29****Itemized Deductions Worksheet****2015**

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Social Security Number

1	Add the amounts on Schedule A, lines 4, 9, 15, 19, 20, 27 and 28 . . . . .	1	81.
2	Add the amounts on Schedule A, lines 4, 14 and 20, plus any gambling and casualty or theft losses included on line 28 <b>CAUTION:</b> Be sure your total gambling and casualty or theft losses are clearly identified on the Miscellaneous Itemized Deductions Statement.	2	
3	Is the amount on line 2 less than the amount on line 1? <input type="checkbox"/> <b>No.</b> <b>STOP.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 2 from line 1 . . . . .	3	81.
4	Multiply line 3 by 80% (.80) . . . . .	4	65.
5	Enter the amount from Form 1040, line 38 . . . . .	5	1,911.
6	Enter \$258,250 if single; \$309,900 if married filing jointly or qualifying widow(er); \$284,050 if head of household, \$154,950 if married filing separately . . . . .	6	258,250.
7	Is the amount on line 6 less than the amount on line 5? <input checked="" type="checkbox"/> <b>No.</b> <b>STOP.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. <input type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 5 . . . . .	7	
8	Multiply line 7 by 3% (.03) . . . . .	8	
9	Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9	
10	<b>Total itemized deductions.</b> Subtract line 9 from line 1. (to Schedule A, line 29) . . . . .	10	



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**Form 1040**  
**Line 40****Standard Deduction Worksheet for Dependents****2015**

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Social Security Number

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

<b>1</b>	Is your <b>earned income*</b> more than \$700?				
	<input checked="" type="checkbox"/> <b>Yes.</b> Add \$350 to your earned income. Enter the total		► . . .	<b>1</b>	2,261.
	<input type="checkbox"/> <b>No.</b> Enter \$1,050				
<b>2</b>	Enter the amount shown below for your filing status.				
	• Single or married filing separately — \$6,300				
	• Married filing jointly or Qualifying widow(er) — \$12,600		► . . .	<b>2</b>	6,300.
	• Head of household — \$9,250				
<b>3</b>	<b>Standard deduction.</b>				
<b>3 a</b>	Enter the <b>smaller</b> of line 1 or line 2. If born after January 1, 1951, and not blind, <b>stop here</b> and enter this amount on Form 1040, line 40. Otherwise go to line 3b . . . . .			<b>3 a</b>	2,261.
<b>3 b</b>	If born before January 2, 1951, or blind, multiply the number on Form 1040, line 39a, by \$1,250 (\$1,550 if single or head of household) . . . . .			<b>3 b</b>	
<b>3 c</b>	Add lines 3a and 3b. Enter the total here and on Form 1040, line 40 . . . . .			<b>3 c</b>	2,261.

\***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27; or on Form 1040A, line 7.

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**Form 1040  
Line 42****Deduction for Exemptions Worksheet****2015**

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Social Security Number

Name(s) Shown on Return Paradise D Avery Hogan		Social Security Number [REDACTED]
<b>1</b>	Multiply \$4,000 by the total number of exemptions claimed on Form 1040, line 6d . . . . .	<b>1</b>
<b>2</b>	Enter the amount from Form 1040, line 38 . . . . .	<b>2</b>
<b>3</b>	Enter the amount shown below for your filing status: <ul style="list-style-type: none"> <li>• Single, enter \$258,250</li> <li>• Married filing jointly or qualifying widow(er), enter \$309,900</li> <li>• Married filing separately, enter \$154,950</li> <li>• Head of household, enter \$284,050 . . . . .</li> </ul>	<b>3</b>
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; enter the amount from line 1 above on Form 1040, line 42. . . . .	<b>4</b>
<b>5</b>	Is line 4 more than \$122,500 (\$61,250 if married filing separately)? <input type="checkbox"/> <b>Yes.</b> You cannot take a deduction for exemptions. Enter zero here and on Form 1040, line 42. <b>Do not</b> complete the rest of this worksheet. <input type="checkbox"/> <b>No.</b> Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next whole number (for example, increase .0004 to 1) 	<b>5</b>
<b>6</b>	Multiply line 5 by 2% (.02) and enter the result as a decimal. . . . .	<b>6</b>
<b>7</b>	Multiply line 1 by line 6 . . . . .	<b>7</b>
<b>8</b>	<b>Deduction for exemptions.</b> Subtract line 7 from line 1. Enter the result here and on Form 1040, line 42 . . . . .	<b>8</b>

**CONFIDENTIAL****Earned Income Worksheet****2015**

► Keep for your records

Name(s) Shown on Return <u>Paradise D Avery Hogan</u>	Social Security Number <u>[REDACTED]</u>
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Part I – Earned Income Credit Wks Computation	Taxpayer	Spouse	Total
<b>1 If filing Schedule SE:</b>			
a Net self-employment income . . . . .			
b Optional Method and Church Employee income . . . . .			
c Add lines 1a and 1b . . . . .			
d One-half of self-employment tax . . . . .			
e Subtract line 1d from line 1c . . . . .			
<b>2 If not required to file Schedule SE:</b>			
a Net farm profit or (loss) . . . . .			
b Net nonfarm profit or (loss) . . . . .			
c Add lines 2a and 2b . . . . .			
<b>3 If filing Schedule C or C-EZ as a statutory employee, enter the amount from line 1 of that Schedule C or C-EZ . . . . .</b>			
<b>4 Add lines 1e, 2c and 3. To EIC Wks, line 5 . . . . .</b>			

**Part II – Form 2441 and Standard Deduction Worksheet Computations**

<b>5</b> Net self-employment earnings (line 4 above) . . .			
<b>6</b> Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc . . . . .	1,911.		1,911.
<b>7 a</b> Taxable employer-provided adoption benefits. . .			
<b>b</b> Foreign earned income exclusion . . . . .			
<b>8</b> Add lines 5 through 7b. To Form 2441, lines 19 and 20 . . . . .	1,911.		1,911.
<b>9 a</b> Taxable dependent care benefits. . . . .			
<b>b</b> Nontaxable combat pay . . . . .			
<b>10</b> Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5 . . . . .	1,911.		1,911.
<b>11</b> Scholarship or fellowship income not on W-2 . . .			
<b>12</b> SE exempt earnings less nontaxable income . . .			
<b>13</b> Distributions from nonqualified/Sec. 457 plans . .			
<b>14</b> Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet . . . . .	1,911.		1,911.

**Part III – IRA Deduction Worksheet Computation**

<b>15</b> Net self-employment income or (loss) . . . . .			
<b>16</b> Wages, salaries, tips, etc . . . . .	1,911.		1,911.
<b>17</b> Net self-employment loss . . . . .			
<b>18</b> Alimony received. . . . .			
<b>19</b> Nontaxable combat pay . . . . .			
<b>20</b> Foreign earned income exclusion . . . . .			
<b>21</b> Keogh, SEP or SIMPLE deduction . . . . .			
<b>22</b> Combine lines 15 through 21. To IRA Wks, ln 2. .	1,911.		1,911.

**Part IV – Schedule 8812 and Child Tax Credit Line 11 Worksheet Computations**

<b>23</b> Self-employed, church and statutory employees .			
<b>24</b> Wages, salaries, tips, etc . . . . .	1,911.		1,911.
<b>25</b> Nontaxable combat pay . . . . .			
<b>26</b> Combine lines 23 through 25. To Schedule 8812, line 4a & Line 11 Wks, line 2. . . . .	1,911.		1,911.

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Form 4952

## Investment Interest Expense Worksheet

2015

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Social Security Number

**Investment Interest Expense** (Form 4952, line 1)

1	Investment interest expense, from Schedule K-1 . . . . .	1	
2	Investment interest expense from royalties . . . . .	2	
3	Other investment interest expense:	3 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----	4	
4	<b>Total investment interest expense.</b> Add lines 1 through 3. . . . .		

**Gross Income from Property Held for Investment** (Form 4952, line 4a)

5	Taxable investment income:	5 a	
a	From Schedule B, Interest and Dividend Income . . . . .	b	
b	From Schedules K-1, Partnerships, S Corporations, Estates and Trusts . . . . .	c	
c	From Form 8814, Parents' Election to Report Child's Interest and Dividends . . . . .	d	
d	Total . . . . .	6	
6	Royalty income, from Schedule E . . . . .	7	
7	Net passive income from publicly traded partnerships . . . . .	8	
8	Income from <b>nonpassive</b> trade or business <b>without</b> material participation . . . . .	9 a	
9	Other investment income:	b	
a	-----	c	
b	-----	d	
c	-----	10	
d	-----		
10	<b>Total investment income.</b> Add lines 5d through 9. . . . .		

**Net Capital Gain Income** (Form 4952, lines 4d and 4e)

		Regular Tax	Alt Min Tax
11 a	Net gains from Schedule D, line 16 . . . . .	11 a	
b	Less net gains from property not held for investment . . . . .	b	
c	<b>Net gains from property held for investment.</b> . . . . .	c	
12 a	Net capital gains from Schedule D, lesser of ln 15 or ln 16. . . . .	12 a	
b	Less net capital gains from property not held for investment. . . . .	b	
c	<b>Net capital gains from property held for investment.</b> . . . . .	c	

**Investment Expenses** (Form 4952, line 5)

13	Royalty expenses . . . . .	13	
14	Investment expenses included as itemized deductions (after the 2% limitation) . . . . .	14	
15	Investment expenses included as itemized deductions (no 2% limitation) . . . . .	15	
16	Expenses from <b>nonpassive</b> trade or business <b>without</b> material participation . . . . .	16	
17	Other investment expenses:	17 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----	18	
18	<b>Total investment expenses.</b> Add lines 13 through 17. . . . .		

**Allocation of Investment Interest Expense** (Schedule A, line 14)

		Regular Tax	Alt Min Tax
19	Allowed investment interest expense, Form 4952, line 8 . . . . .	19	
20	Less amount deducted on other forms and schedules:	20	
a	Deducted on Schedule E, page 2 for passthru entities . . . . .	a	
b	Deducted on Schedule E, page 1 for royalties . . . . .	b	
c	Other amounts deducted on other forms and schedules . . . . .	c	
d	Total amount deducted on other forms and schedules . . . . .	d	
21	<b>Investment interest expense.</b> . . . . .	21	

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Form 1040  
Line 66

## Earned Income Credit Worksheet

2015

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Social Security Number

**QuickZoom** to Schedule EIC . . . . . ►**QuickZoom** to Dependent Information Worksheet to enter qualifying children information. . . . . ►**QuickZoom** to Wages, Salaries, & Tips Worksheet to enter earned and non-earned income . . . . . ►**QuickZoom** to page 2 of this worksheet, if credit is not calculated on line 7. . . . . ►

<b>1</b>	Enter the amount from Form 1040 or 1040A, line 7, or Form 1040EZ, line 1, less amounts considered <b>not</b> earned for EIC purposes . . . . .	<b>1</b>	1,911.
<b>2</b>	Adjustments to line 1 amount:		
<b>a</b>	Income reported as wages <b>and</b> as self-employment income. . . . .	<b>2 a</b>	
<b>b</b>	Other income entered as wages that is not considered earned income . . . . .	<b>b</b>	
<b>c</b>	Distributions from section 457 and other nonqualified plans reported on W-2 . . . . .	<b>c</b>	
<b>3</b>	Subtract lines 2a, 2b and 2c from line 1 . . . . .	<b>3</b>	1,911.
<b>4 a</b>	Taxpayer's nontaxable combat pay election for EIC	<b>4 a</b>	
<b>b</b>	Spouse's nontaxable combat pay election for EIC	<b>b</b>	
<b>c</b>	Total nontaxable combat pay election . . . . .	<b>4 c</b>	
<b>5</b>	If you were self-employed <b>or</b> used Schedule C or Schedule C-EZ as a statutory employee, enter the amount from the Earned Income Worksheet, line 4 . . . . .	<b>5</b>	
<b>6</b>	<b>Earned income.</b> Add lines 3, 4c, and 5 . . . . .	<b>6</b>	1,911.
<b>7</b>	Enter the credit, from the <b>EIC Table</b> , for the amount on line 6. Be sure to use the correct column for filing status and number of children. . . . .	<b>7</b>	
	If line 7 is zero, <b>stop</b> . You <b>cannot</b> take the credit. Enter "No" on the dotted line next to Form 1040, line 66a.		
<b>8</b>	Enter your <b>AGI</b> from Form 1040, line 38 . . . . .	<b>8</b>	
<b>9</b>	If you have:		
	• No qualifying children, is the amount on line 8 less than \$8,250 (\$13,750 if married filing jointly)?		
	• 1 or more qualifying children, is the amount on line 8 less than \$18,150 (\$23,650 if married filing jointly)?		
	<input type="checkbox"/> <b>Yes.</b> Go to line 10 now.		
	<input type="checkbox"/> <b>No.</b> Enter the credit, from the <b>EIC Table</b> , for the amount on line 8. Be sure to use the correct column for filing status and number of children . . . . .	<b>9</b>	
<b>10</b>	<b>Earned income credit.</b>		
	• If 'Yes' on line 9, enter the amount from line 7		
	• If 'No' on line 9, enter the <b>smaller</b> of line 7 or line 9	<b>10</b>	

Enter line 10 amount on Form 1040, line 66a, Form 1040A, line 42a, or Form 1040EZ, line 8a.

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Paradise D Avery Hogan

Page 2

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**If one or more of the boxes below are checked, the earned income credit is not allowed.**

---

- 1 The total taxable earned income (line 6 above) is equal to or more than:
 

<input type="checkbox"/>	\$14,820 (\$20,330 if married filing jointly) without a qualifying child.
<input type="checkbox"/>	\$39,131 (\$44,651 if married filing jointly) with one qualifying child.
<input type="checkbox"/>	\$44,454 (\$49,974 if married filing jointly) with two qualifying children.
<input type="checkbox"/>	\$47,747 (\$53,267 if married filing jointly) with more than two qualifying children.
  - 2 The Adjusted Gross Income (line 8 above) is equal to or more than:
 

<input type="checkbox"/>	\$14,820 (\$20,330 if married filing jointly) without a qualifying child.
<input type="checkbox"/>	\$39,131 (\$44,651 if married filing jointly) with one qualifying child.
<input type="checkbox"/>	\$44,454 (\$49,974 if married filing jointly) with two qualifying children.
<input type="checkbox"/>	\$47,747 (\$53,267 if married filing jointly) with more than two qualifying children.
  - 3 ☐ Investment income is more than \$3,400.  
(Investment Income Smart Worksheet, item H above)
  - 4 ☐ The married filing separate return status is checked.  
(Information Worksheet, Part II)
  - 5 ☐ Taxpayer (or spouse if filing joint) is a qualifying child of another person.  
(Information Worksheet, Part IV)
  - 6 ☐ Without a qualifying child, and your (or your spouse's, if married filing jointly) main home is in the U.S. less than half the year.  
(Information Worksheet, Part IV)
  - 7 ☒ Without a qualifying child, and taxpayer (and spouse if filing joint) are under age 25 or over age 64.  
(Information Worksheet, Part I)
  - 8 ☒ Without a qualifying child, and taxpayer (or spouse if filing joint) is eligible to be claimed as a dependent on someone else's return.  
(Information Worksheet, Part I)
  - 9 ☐ Social Security Number is invalid for EIC purposes, for taxpayer, (or spouse, if married filing joint).  
(Information Worksheet, Part I)
  - 10 Have qualifying children, but all are either
    - a ☐ qualifying children of another person, or
    - b ☐ invalid social security numbers for EIC purposes.  
(Information Worksheet, Part III)
  - 11 ☐ Disallowed by IRS to claim Earned Income Credit in 2015.  
(Information Worksheet, Part IV)
  - 12 ☐ Filing Form 2555, Foreign Earned Income.
  - 13 ☐ Not a citizen or resident alien for the entire year, claiming dual status.  
(Information Worksheet, Part VI)
  - 14 ☐ Head of household filing status and lived with nonresident alien spouse during the last six months of the year.  
(Information Worksheet, Part IV)
-

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Paradise D Avery Hogan

Page 3

**Compliance and Due Diligence Information**

1 Is this how long your dependents lived with you in the U.S in 2015?

☐ Yes, all of the above is correct.☐ No, I'll go back and review my dependent information.

The IRS may ask you for documents to prove you lived with anyone you're claiming for the Earned Income Credit.

Is this where you lived with your dependents the longest in 2015?

2 ☐ Yes, my dependents lived with me at this address.

☐ No, I'd like to add an additional address where I lived with my dependents. Use the Interview to add an additional address where you lived with your dependents the longest in 2015.

Compliance and Due Diligence Indicator . . . . . ☒ X

Disqualified from Earned Income Credit. . . . . ☒ X Yes ☐ No

Potential qualifying child count . . . . . ▶ 0

Non dependent potential qualifying child count . . . . . ▶ 0

Qualifying child count (max 3) . . . . . ▶ 0

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## Schedule SE Adjustments Worksheet

2015

► Keep for your records

Name(s) Shown on Return Paradise D Avery Hogan		Social Security Number [REDACTED]	
	(a) Taxpayer	(b) Spouse	
QuickZoom to the <b>Short Schedule SE</b> (Schedule SE, page 1) . . . . ►	<input type="checkbox"/>	<input type="checkbox"/>	
QuickZoom to the <b>Long Schedule SE</b> (Schedule SE, page 2) . . . . ►	<input type="checkbox"/>	<input type="checkbox"/>	
<b>A</b> Use Long Schedule SE, even if qualified to use Short Schedule SE .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>B</b> Approved Form 4029. Exempt from SE tax on all income . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>C</b> Chapter 11 bankruptcy <b>net</b> profit or loss for Schedule SE, line 3 . . .			
<b>D QuickZoom</b> to the Explanation statement for any adjustment to SE income/loss shown on a partnership K-1. (See Help). . . . .			
<b>Part I Farm Profit or (Loss)</b> Schedule SE, line 1			
1 Total Schedules F . . . . .			
2 Farm partnerships, Schedules K-1 . . . . .			
3 Other SE farm profit or (loss) (See Help) . . . . .			
4 Less SE exempt farm profit or (loss) (See Help) . . . . .			
5 <b>Total for Schedule SE, line 1</b> . . . . .			
6 Conservation Reserve Program payments not subject to self- employment tax reported on:			
<b>a</b> Schedule F, line 4b . . . . .			
<b>b</b> Schedule K-1 (Form 1065), box 20, code Z . . . . .			
<b>c</b> Total CRP payments not subject to SE tax . . . . .			
<b>Part II Nonfarm Profit or (Loss)</b> Schedule SE, line 2			
1 <b>a</b> Total Schedules C . . . . .			
<b>b</b> Less SE exempt Schedules C (approved Form 4361) . . . . .			
2 Nonfarm partnerships, Schedules K-1 . . . . .			
3 Forms 6781 . . . . .			
4 Other SE income reported as income on Form 1040, line 7 . . . . .			
5 <b>a</b> Clergy Form W-2 wages . . . . .			
<b>b</b> Clergy housing allowance . . . . .			
<b>c</b> Less clergy business deductions . . . . .			
<b>d QuickZoom</b> to the Explanation statement for entry on line 5c. . . . .			
6 Other SE nonfarm profit or (loss) (See Help) . . . . .			
7 Less other SE exempt nonfarm profit or (loss) (See Help) . . . . .			
8 <b>Total for Schedule SE, line 2</b> . . . . .			
9 Exempt Notary Public income for Schedule SE, line 3 (See Help). . .			
<b>Part III Farm Optional Method</b> Schedule SE, page 2, Part II			
1 Use Farm Optional Method . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
2 Gross farm income from Schedules F . . . . .			
3 Gross farming or fishing income from partnership Schedules K-1 . .			
4 Other gross farming or fishing self-employment income . . . . .			
5 <b>Total</b> gross income for Farm Optional Method . . . . .			
<b>Part IV Nonfarm Optional Method</b> Schedule SE, page 2, Part II			
1 Use Nonfarm Optional Method (Must have had net SE earnings of \$400 or more in 2 of prior 3 years and used the Nonfarm Optional Method less than 5 times) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
2 Gross nonfarm income from Schedules C . . . . .			
3 Gross nonfarm income from partnership Schedules K-1 . . . . .			
4 Other gross nonfarm self-employment income . . . . .			
5 <b>Total</b> gross income for Nonfarm Optional Method . . . . .			



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Form 1040  
Line 33

## Student Loan Interest Deduction Worksheet

2015

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Social Security Number

**Part I Information from Form(s) 1098-E, Student Loan Interest Statement**

(a) Lender's name	(b) Borrower (Taxpayer, Spouse)	(c) Borrower's social security number	(d) Prior Year Student Loan Interest	(e) Student loan interest (Box 1)
Total student loan interest. . . . .				

**Part II Computation of Student Loan Interest Deduction**

<b>1</b>	Enter the total interest you paid in 2015 on qualified student loans . . . . . (see Form 1040 instructions).	<b>1</b>	
<b>2</b>	Enter the <b>smaller</b> of line 1 or \$2,500. . . . .	<b>2</b>	0.
<b>3</b>	Modified AGI . . . . . <b>Note:</b> If line 3 is \$80,000 or more if single, head of household, or qualifying widow(er) or \$160,000 or more if married filing jointly, <b>stop here</b> . You <b>cannot</b> take the deduction.	<b>3</b>	1,911.
<b>4</b>	Enter: \$65,000 if single, head of household, or qualifying widow(er); \$130,000 if married filing jointly. . . . .	<b>4</b>	65,000.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- here and on line 7, skip line 6, and go on to line 8 . . . . .	<b>5</b>	0.
<b>6</b>	Divide line 5 by \$15,000 or \$30,000 if married filing jointly. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>6</b>	0.0000
<b>7</b>	Multiply line 2 by line 6 . . . . .	<b>7</b>	0.
<b>8</b>	<b>Student loan interest deduction.</b> Subtract line 7 from line 2. Enter the result here and on Form 1040, line 33. <b>Do not</b> include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) . . . . .	<b>8</b>	0.

\* **Modified AGI** is the amount from Form 1040, line 22, increased by any excludable income from Puerto Rico, or of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands, and foreign earned income/housing exclusion, and decreased by amounts on Form 1040, lines 23 through 32 and any write-in amount next to line 36, not including the Foreign housing deduction on line A of the Other Adjustments to Income Smart Worksheet.

**CONFIDENTIAL****Education Tuition and Fees Summary****2015**

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Your Social Security No.

**Part I - Qualified Education Expense Summary**

(a) Student's name First Name _____ MI _____ Last Name _____ Suffix _____ Social Security Number _____	(b) Qualified Education Expenses	(c) Qualified for:  Yes No	(d) Elected Credit or Deduction if manual	(e) Elected Credit or Deduction if automatic
		Amer Opp Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Tuition Ded . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Total Qualified Expenses		
		Amer Opp Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Tuition Ded . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Total Qualified Expenses		
		Amer Opp Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Tuition Ded . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Total Qualified Expenses		
Total qualified expenses . . . . .		Amer Opp Cr		
		Lifetime Cr		
		Tuition Ded		

**Part II - Optimize Education Expenses for the Lowest Tax****Automatic**1 **Launch OPTIMIZER** - Check to launch Automatic Education Expense Optimizer now . . . . . ► ☐2 **Automatic** - Check to use the Credit choices calculated in Part I, column (e) above . . . . . ► ☒  
or3 **Manual** - Check to use the Credit choices you entered in Part I, column (d) above . . . . . ► ☐**Part III - Summary of Deduction and Credits****Tuition and Fees Deduction Summary**

1	Total 2015 tuition and fees paid for purposes of deduction. . . . .	1	<input type="text"/>
2	Modified adjusted gross income . . . . .	2	<input type="text"/>
3	Maximum deduction allowed . . . . .	3	<input type="text"/>
4	Allowable Tuition and Fees Deduction (lesser of line 1 or line 3) . . . . .	4	<input type="text"/> 0.

**American Opportunity, Lifetime Learning Credits Summary**

5	Tentative American Opportunity Credit . . . . .	5	<input type="text"/>
6	Tentative Lifetime Learning Credit . . . . .	6	<input type="text"/>
7	Total Education Credits (after limitations) . . . . .	7	<input type="text"/> 0.

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Form 6251  
Line 37**Schedule D Tax Worksheet  
as refigured for the  
Alternative Minimum Tax****2015**

► Keep for your records

Name(s) Shown on Return Paradise D Avery Hogan		Social Security Number [REDACTED]	
	(a) Before Allocation of Capital Gain Excess *	(b) Allocation of Capital Gain Excess *	(c) After Allocation of Capital Gain Excess
<b>1</b> Not applicable . . . . .			
<b>2</b> Enter your total qualified dividends as refigured for the Alternative Minimum Tax (AMT):			
<b>a</b> Total qualified dividends. . . . .			
<b>b</b> Adjustment from Schedules K-1 . . . . .			
<b>c</b> Other adjustments to qualified dividends . . . . .			
<b>d</b> Total. Combine lines 2a, 2b, and 2c. . . . .		0.	0.
<b>3</b> Enter the amount from Form 4952 for AMT, line 4g. . . . .			
<b>4</b> Enter the amount from Form 4952 for AMT, line 4e. . . . .			
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	0.		0.
<b>6</b> Subtract line 5 from line 2. If zero or less, enter -0- . . . . .	0.		0.
<b>7</b> Net long-term capital gain:			
<b>a</b> Enter the gain from line 15 of Schedule D as refigured for the AMT . . . . .	0.		
<b>b</b> Enter the gain from line 16 of Schedule D as refigured for the AMT . . . . .	0.		
<b>c</b> Enter the <b>smaller</b> of line 7a or line 7b . . . . .	0.		0.
<b>8</b> Enter the <b>smaller</b> of line 3 or line 4 . . . . .			
<b>9</b> Subtract line 8 from line 7c. If zero or less, enter -0- . . . . .	0.	0.	0.
<b>10</b> Add lines 6 and 9 . . . . .	0.		0.
<b>A</b> Enter the amount from Form 6251, line 30. . . . .	0.		
<b>B Capital gain excess.</b> Subtract line A from line 10. * . . . .	0.		
<b>11</b> Total 28% rate and unrecaptured section 1250 gain:			
<b>a</b> Enter the gain from line 18 of Schedule D as refigured for the AMT . . . . .	0.		
<b>b</b> Enter the gain from line 19 of Schedule D as refigured for the AMT . . . . .			
<b>c</b> Add lines 11a and 11b. . . . .			0.
<b>12</b> Enter the <b>smaller</b> of line 9 or line 11c . . . . .			0.
<b>13</b> Subtract line 12 from line 10. Also enter this amount on Form 6251, line 37. . . . .			0.

\* Capital gain excess applies only if filing Form 2555, Foreign Earned Income.

Form 6251

**CONFIDENTIAL**  
**Alternative Minimum Tax Worksheet**

2015

► Keep for your records

Name(s) Shown on Return Paradise D Avery Hogan	Social Security Number [REDACTED]
---	--------------------------------------

**Taxable Income – Line 1**

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41. Otherwise, enter the amount from Form 1040, line 38. (If less than zero, enter as a negative amount.) . . . . .	1	1,911.
2	Additions to income . . . . .	2	
3	Add lines 1 and 2 . . . . .	3	1,911.
4	Subtractions from income . . . . .	4	
5	Subtract line 4 from line 3. Enter on Form 6251, line 1 . . . . .	5	1,911.

**Taxes – Line 3**

1	Generation skipping transfer taxes included on Schedule A, line 8 . . . . .	1	
---	---	---	--

**Home Mortgage Interest Adjustment – Line 4**

	(a) Deductible for AMT Purposes	(b) NOT Deductible for AMT Purposes	(c) Total Home Mortgage Interest
1	<b>Attributable to mortgage used to purchase, build, or improve:</b>		
a	Main home or second home that is house, apartment, condominium or non-transient mobile home . . . . .		
b	Second home that is transient mobile home or boat . . . . .		
c	Total . . . . .		
2	<b>Attributable to mortgage used to refinance:</b>		
a	To pay off mortgage . . . . .		
b	For other purposes . . . . .		
c	Total . . . . .		
3	<b>Attributable to other mortgage deductible for AMT:</b>		
a	Pre-July 1, 1982 mortgage . . . . .		
4	Total column (a) . . . . .		
5	Total column (b). Enter result on Form 6251, line 4. . . . .		
6	Total mortgage interest from Schedule A . . . . .		

**Refund of Taxes – Line 7**

1	Taxable refund of state and local income tax . . . . .	1	
2	Amount and description of any refund of state and local personal property taxes, foreign income or real property taxes deducted after 1986 . . . . .	2	
3	Total tax refund adjustment. Enter on Form 6251, line 7 . . . . .	3	

**Alternative Tax Net Operating Loss Deduction (ATNOLD) – Line 11**

1	Alternative minimum taxable income (AMTI) without ATNOLD . . . . .	1	1,911.
2	Enter adjustments . . . . .	2	
3	Adjustment for domestic production activities deduction . . . . .	3	
4	Adjusted AMTI without ATNOLD. Add lines 1-3 . . . . .	4	1,911.
5	ATNOLD limitation. Multiply line 4 by 90%. . . . .	5	1,720.
6	Enter ATNOL carried to 2014 from other year(s) . . . . .	6	
7	Enter ATNOL included above attributable to qualified disaster losses . . . . .	7	
8	ATNOL above not attributable to qualified disaster losses. Line 6 minus 7 . . . . .	8	
9	ATNOL deduction other than qualified disaster losses. Lesser of line 5 or 8 . . . . .	9	
10	ATNOL Disaster Deduction. Lesser of line 7 or (line 4 minus line 9) . . . . .	10	
11	ATNOLD. Add lines 9 and 10. Enter on Form 6251, line 11, as neg. . . . .	11	

**Incentive Stock Options – Line 14**

1	Incentive stock options adjustment from Schedule K-1 worksheets . . . . .	1	
2	Incentive stock options from Employer Stock Transaction Worksheets . . . . .	2	
3	Incentive stock options from Exercise of Stock Options Worksheets . . . . .	3	
4	Other incentive stock options . . . . .	4	
5	Total incentive stock options. Enter on Form 6251, line 14 . . . . .	5	

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Paradise D Avery Hogan

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**Alternative Minimum Taxable Income – Line 28**

If married filing separately and Form 6251, line 28, is more than \$246,250:

<b>1</b>	Alternative minimum taxable income, Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Threshold amount . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	Multiply line 3 by 25% (.25) . . . . .	<b>4</b>	
<b>5</b>	<b>Smaller</b> of line 4 or \$41,700 . . . . .	<b>5</b>	
<b>6</b>	Add line 1 and line 5. Enter on Form 6251, line 28. . . . .	<b>6</b>	

**Exemption – Line 29**

<b>1</b>	Enter \$53,600 if single or head of household, \$83,400 if married filing jointly or qualifying widow(er), \$41,700 if married filing separately . . . . .	<b>1</b>	53,600.
<b>2</b>	Enter your alternative minimum taxable income from Form 6251, line 28. . . . .	<b>2</b>	1,911.
<b>3</b>	Enter \$119,200 if single or head of household, \$158,900 if married filing jointly or qualifying widow(er), \$79,450 if married filing separately . . . . .	<b>3</b>	119,200.
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	0.
<b>5</b>	Multiply line 4 by 25% (.25) . . . . .	<b>5</b>	0.
<b>6</b>	Subtract line 5 from line 1. If zero or less, enter -0- . . . . .	<b>6</b>	53,600.
	If any of the three conditions under Certain Children Under Age 24 apply, go to line 7. Otherwise, enter this amount on Form 6251, line 29.		
<b>7</b>	Minimum exemption amount for certain children under age 24 . . . . .	<b>7</b>	
<b>8 a</b>	Enter the <b>child's earned income</b> , if any . . . . .	<b>8 a</b>	
<b>b</b>	Enter any adjustments. . . . .	<b>b</b>	
<b>9</b>	Add lines 7, 8a and 8b. If zero or less, enter -0-. . . . .	<b>9</b>	
<b>10</b>	Enter the smaller of line 6 or line 9 here and on Form 6251, line 29. . . . .	<b>10</b>	

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Form 6251  
Line 31Foreign Earned Income  
Alternative Minimum Tax Worksheet

2015

► Keep for your records

Name(s) Shown on Return Paradise D Avery Hogan		Social Security Number [REDACTED]
<b>1</b>	Enter amount from Form 6251, line 30. . . . .	<b>1</b>
<b>2 a</b>	Enter amount from Form(s) 2555, lines 45 and 50 . . . . .	<b>2a</b>
<b>b</b>	Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income . . . . .	<b>2b</b>
<b>c</b>	Subtract line 2b from line 2a. If zero or less, enter 0 . . . . .	<b>2c</b>
<b>3</b>	Add line 1 and line 2c. Enter the result here and on Form 6251 line 36 . . . . .	<b>3</b>
<b>4</b>	<b>Tax on amount on line 3.</b> . . . . .	
	<ul style="list-style-type: none"> <li>• If you reported capital gain distributions directly on Form 1040, line 13; <b>or</b> you reported qualified dividends on Form 1040, line 9b; <b>or</b> you had a gain on both line 15 and 16 of Schedule D (Form 1040), enter the amount from line 3 of this worksheet on Form 6251, line 36. Complete the rest of Part III of Form 6251. However, before completing Part III, see Form 2555 to see if you must complete Part III with certain modifications. Then enter the amount from Form 6251, line 64 here.</li> <li>• <b>All Others:</b> If line 3 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 3 by 26% (.26). Otherwise, multiply line 3 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result. . . . .</li> </ul>	<b>4</b>
<b>5</b>	<b>Tax on amount on line 2c.</b> If line 2c is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 2c by 26% (.26). Otherwise, multiply line 2c by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result . . . . .	<b>5</b>
<b>6</b>	Subtract line 5 from line 4. Enter here and on Form 6251, line 31. If zero or less, enter 0 . . . . .	<b>6</b>

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Form 8615

## Child's Investment &amp; Net Capital Gain Worksheet

2015

► Keep for your records

Child's Name as Shown on Return

Child's Social Security Number

## Line 1 - Child's Net Unearned Income

<b>1</b>	Enter the amount from the child's Form 1040, line 22 or Form 1040NR, line 23. <i>Note: If the child has claimed a loss from self-employment, a foreign earned income exclusion, or a net operating loss carryover to 2015, skip lines 2 and 3 and go to line 4.</i>	<b>1</b>	
<b>2 a</b>	Enter the total of the amount(s) reported on Form 1040, lines 7, 12, and 18; Form 1040A, line 7; or Form 1040NR, lines 8, 13, and 19 . . . . .	<b>2 a</b>	
<b>b</b>	Enter any other earned income not included on line 2a . . . . .	<b>b</b>	
<b>c</b>	Enter any penalty on early withdrawals from savings, from Form 1040 or 1040NR . . . . .	<b>c</b>	
<b>3</b>	Subtract the amounts on lines 2a through 2d from the amount on line 1. Enter the result here and on Form 8615, line 1. Do not complete lines 4 through 7 . . . . .	<b>3</b>	
<b>4</b>	Enter the following amounts as <b>Positive</b> numbers:		
<b>a</b>	Loss from self-employment, from Schedule C or Schedule F . . . . .	<b>4 a</b>	
<b>b</b>	Foreign housing and earned income exclusion, from Form 2555 . . . . .	<b>b</b>	
<b>c</b>	Net operating loss carryover to 2015, from Form 1040 or Form 1040NR . . . . .	<b>c</b>	
<b>d</b>	Add lines 4a through 4c . . . . .	<b>d</b>	
<b>5</b>	Add lines 1 and 4d . . . . .	<b>5</b>	
<b>6 a</b>	Enter the amount from the child's Form 1040, line 7 or 1040NR, line 8 . . . . .	<b>6 a</b>	
<b>b</b>	Enter the amount from the child's Form 1040, line 12 or 1040NR, line 13. Enter -0- if less than zero . . . . .	<b>b</b>	
<b>c</b>	Enter the amount from the child's Form 1040, line 18 or Form 1040NR, line 19. Enter -0- if less than zero . . . . .	<b>c</b>	
<b>d</b>	Enter any other earned income not included on lines 6a through 6c . . . . .	<b>d</b>	
<b>e</b>	Enter any penalty on early withdrawal from savings, from Form 1040 or 1040NR . . . . .	<b>e</b>	
<b>7</b>	Subtract the amounts on lines 6a through 6e from the amount on line 5. Enter the result here and on Form 8615, line 1 . . . . .	<b>7</b>	

## Line 2 - Child's Investment Deductions

<b>8</b>	If the child itemized deductions on Schedule A (Form 1040 or Form 1040NR), enter the amount from Schedule A (Form 1040), line 29, or Schedule A (Form 1040NR), line 15 . . . . .	<b>8</b>	
<b>9</b>	Enter the portion of the amount on line 8 that is directly connected with the production of the child's investment income . . . . .	<b>9</b>	
<b>a</b>	Enter the child's itemized deductions directly connected with the production of the child's qualified dividends and net capital gain . . . . .		
<b>10</b>	Add \$1,050 to the amount on line 9 . . . . .	<b>10</b>	
<b>11</b>	Enter the <b>greater</b> of the amount on line 10 or \$2,100. Also enter this amount on Form 8615, line 2 . . . . .	<b>11</b>	

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**Line 5 - Qualified Dividends and Net Capital Gain Worksheets****Form 8615 Line 5 - Worksheet 1**

Use the following worksheet to figure the qualified dividends and the net capital gain included on line 5 of the child's Form 8615 if line 5 equals line 3 and line 2 is \$2,100.

<b>A</b>	Enter the child's qualified dividends . . . . .		
<b>B</b>	Enter the child's net capital gain . . . . .		
<b>C</b>	Enter the amount from line 1 of Form 8615 . . . . .		
<b>D</b>	Divide line A by line C . . . . .		
<b>E</b>	Divide line B by line C . . . . .		
<b>F</b>	Multiply line D by \$2,100 . . . . .		
<b>G</b>	Multiply line E by \$2,100 . . . . .		
<b>H</b>	Subtract line F from Line A. This is qualified dividends on Form 8615, line 5. . . . .		
<b>I</b>	Subtract line G from Line B. This is the net capital gain on Form 8615, line 5 . . . . .		

**Form 8615 Line 5 - Worksheet 2**

Use the following worksheet to figure the qualified dividends and the net capital gain included on line 5 of the child's Form 8615 if line 5 equals line 3 and line 2 is **more** than \$2,100.

<b>A</b>	Enter the child's qualified dividends . . . . .		
<b>B</b>	Enter the child's net capital gain . . . . .		
<b>C</b>	Add lines A and B . . . . .		
<b>D</b>	Divide line A by line C (enter as a decimal rounded to at least three places) . . . . .		
<b>E</b>	Enter the child's itemized deductions directly connected with the production of the child's qualified dividend's and net capital gain . . . . .		
<b>F</b>	Multiply line D by Line E. . . . .		
<b>G</b>	Subtract line F from line E. . . . .		
<b>H</b>	Subtract line G from line B . . . . .		
<b>I</b>	Subtract line F from line A. . . . .		
<b>J</b>	Enter the amount from line 1 of Form 8615 . . . . .		
<b>K</b>	Divide line A by line J (enter as a decimal rounded to at least three places). . . . .		
<b>L</b>	Divide line B by line J . . . . .		
<b>M</b>	Multiply \$1,050 by line K . . . . .		
<b>N</b>	Multiply \$1,050 by line L. . . . .		
<b>O</b>	Subtract line M from line I. This is the qualified dividends on Form 8615, line 5 . . . . .		
<b>P</b>	Subtract line N from line H. This is the net capital gain on Form 8615, line 5. . . . .		

**Form 8615 Line 5 - Worksheet 3**

Use the following worksheet to figure the qualified dividends and the net capital gain included on line 5 of the child's Form 8615 if line 5 is **less** than line 3.

<b>A</b>	Enter the child's qualified dividends . . . . .		
<b>B</b>	Enter the child's net capital gain . . . . .		
<b>C</b>	Add line A and line B . . . . .		
<b>D</b>	Divide line A by line C . . . . .		
<b>E</b>	If the child itemized deductions, enter the child's itemized deductions directly connected with the production of the child's income on line C . . . . .		
<b>F</b>	Multiply line D by line E . . . . .		
<b>G</b>	Subtract line F from line E. . . . .		
<b>H</b>	Subtract line G from line B . . . . .		
<b>I</b>	Subtract line F from line A. . . . .		
<b>J</b>	If the child can claim his or her own exemption, enter \$4,000. Otherwise, enter zero. . . . .		
<b>K</b>	If the child itemized deductions, enter the child's itemized deductions <b>not</b> directly connected with the production of the income on line C of this worksheet. Otherwise, enter the child's standard deduction. . . . .		
<b>L</b>	Add line J and line K. . . . .		
<b>M</b>	Enter the child's adjusted gross income from Form 1040, line 38 or 1040NR, line 36 . . . . .		
<b>N</b>	Divide line C by line M. . . . .		
<b>O</b>	Multiply line L by line N . . . . .		
<b>P</b>	Multiply line O by line D . . . . .		
<b>Q</b>	Subtract line P from line O . . . . .		
<b>R</b>	Subtract line P from line I. This is the qualified dividends on Form 8615, line 5 . . . . .		
<b>S</b>	Subtract line Q from line H. This is the net capital gain on Form 8615, line 5. . . . .		

\*If you enter more than \$154,950 on line M above, see the Deduction for Exemptions Worksheet in the Form 1040, Form 1040A, or Form 1040NR instructions for the amount to enter on line J.



**CONFIDENTIAL****Federal Carryover Worksheet****2015**

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Social Security Number

**2014 State and Local Income Tax Information** (See Tax Help)

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
<b>Totals . .</b>						

**Other Tax and Income Information**

			2014	2015
1	Filing status . . . . .	1		1 Single
2	Number of exemptions for blind or over 65 (0 - 4) . . . . .	2		
3	Itemized deductions . . . . .	3		81.
4	Check box if required to itemize deductions . . . . .	4	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income . . . . .	5		1,911.
6	Tax liability for Form 2210 or Form 2210-F . . . . .	6		0.
7	Alternative minimum tax . . . . .	7		
8	Federal overpayment applied to next year estimated tax . . . . .	8		

**QuickZoom to the IRA Information Worksheet for IRA information** . . . . . ►**Excess Contributions**

			2014	2015
9 a	Taxpayer's excess Archer MSA contributions as of 12/31 . . . . .	9 a		
b	Spouse's excess Archer MSA contributions as of 12/31 . . . . .	b		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31 . . . . .	10 a		
b	Spouse's excess Coverdell ESA contributions as of 12/31 . . . . .	b		
11 a	Taxpayer's excess HSA contributions as of 12/31 . . . . .	11 a		
b	Spouse's excess HSA contributions as of 12/31 . . . . .	b		

**Loss and Expense Carryovers**

Note: Enter all entries as a positive amount

			2014	2015
12 a	Short-term capital loss . . . . .	12 a		
b	AMT Short-term capital loss . . . . .	b		
13 a	Long-term capital loss . . . . .	13 a		
b	AMT Long-term capital loss . . . . .	b		
14 a	Net operating loss available to carry forward . . . . .	14 a		
b	AMT Net operating loss available to carry forward . . . . .	b		
15 a	Investment interest expense disallowed . . . . .	15 a		
b	AMT Investment interest expense disallowed . . . . .	b		
16	Nonrecaptured net Section 1231 losses from:	16 a		
	a 2015 . . . . .	a		
	b 2014 . . . . .	b		
	c 2013 . . . . .	c		
	d 2012 . . . . .	d		
	e 2011 . . . . .	e		
	f 2010 . . . . .	f		

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Form 8582

## Modified Adjusted Gross Income Worksheet

2015

Line 7

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Social Security Number

Description	Amount
<b>Income</b>	
Wages . . . . .	1,911.
Interest income before Series EE bond exclusion . . . . .	
Dividend income . . . . .	
Tax refund . . . . .	
Alimony received . . . . .	
Nonpassive business income or loss . . . . .	
Royalty and nonpassive rental activities income or loss . . . . .	
Nonpassive partnership income or loss . . . . .	
Nonpassive S corporation income or loss . . . . .	
Nonpassive farm rental income or loss . . . . .	
Nonpassive farm income or loss . . . . .	
Nonpassive estate and trust income or loss . . . . .	
Real estate mortgage investment conduits . . . . .	
Business gains and losses from nonpassive activities . . . . .	
Capital gains and losses . . . . .	
Taxable IRA distributions . . . . .	
Taxable pension distributions . . . . .	
Unemployment compensation . . . . .	
Other income . . . . .	
Total income . . . . .	1,911.
<b>Adjustments</b>	
Educator expenses . . . . .	
Certain business expenses of reservists, performing artists, and government officials . . . . .	
Health savings account deduction . . . . .	
Moving expenses . . . . .	
Self-employed SEP, SIMPLE, and qualified plans . . . . .	
Self-employed health insurance deduction . . . . .	
Penalty on early withdrawals of savings . . . . .	
Alimony paid . . . . .	
Other adjustments . . . . .	
Total adjustments . . . . .	
<b>Modified adjusted gross income . . . . .</b>	<b>1,911.</b>

**CONFIDENTIAL**  
**Two-Year Comparison**

**2015**

Name(s) Shown on Return Paradise D Avery Hogan			Social Security Number	
<b>Income</b>	<b>2014</b>	<b>2015</b>	<b>Difference</b>	<b>%</b>
Wages, salaries, tips, etc . . . . .		1,911.	1,911.	
Interest and dividend income . . . . .				
State tax refund . . . . .				
Business income (loss) . . . . .				
Capital and other gains (losses) . . . . .				
IRA distributions . . . . .				
Pensions and annuities . . . . .				
Rents and royalties . . . . .				
Partnerships, S Corps, etc . . . . .				
Farm income (loss) . . . . .				
Social security benefits . . . . .				
Income other than the above . . . . .				
<b>Total Income</b> . . . . .		1,911.	1,911.	
<b>Adjustments to Income</b> . . . . .				
<b>Adjusted Gross Income</b> . . . . .		1,911.	1,911.	
<b>Itemized Deductions</b>				
Medical and dental . . . . .				
Income or sales tax . . . . .		81.	81.	
Real estate taxes . . . . .				
Personal property and other taxes . . . . .				
Interest paid . . . . .				
Gifts to charity . . . . .				
Casualty and theft losses . . . . .				
Miscellaneous . . . . .				
Phaseout of itemized deductions . . . . .				
<b>Total Itemized Deductions</b> . . . . .		81.	81.	
<b>Standard or Itemized Deduction</b> . . . . .		2,261.	2,261.	
<b>Exemption Amount</b> . . . . .				
<b>Taxable Income</b> . . . . .		0.	0.	
Income tax . . . . .		0.	0.	
Additional income taxes . . . . .				
Alternative minimum tax . . . . .				
<b>Total Income Taxes</b> . . . . .		0.	0.	
Nonbusiness credits . . . . .				
Business credits . . . . .				
<b>Total Credits</b> . . . . .				
Self-employment tax . . . . .				
Other taxes . . . . .				
<b>Total Tax After Credits</b> . . . . .		0.	0.	
Withholding . . . . .		25.	25.	
Estimated and extension payments . . . . .				
Earned income credit . . . . .				
Additional child tax credit . . . . .				
Other payments . . . . .				
<b>Total Payments</b> . . . . .		25.	25.	
Form 2210 penalty . . . . .				
Applied to next year's estimated tax . . . . .				
<b>Refund</b> . . . . .		25.	25.	
<b>Balance Due</b> . . . . .				

Current year effective tax rate . . . . . 0.00 %

**CONFIDENTIAL****Tax Summary****2015**

► Keep for your records

Name (s)

Paradise D Avery Hogan

<b>Total income</b> .....	1,911.
<b>Adjustments to income</b> .....	
<b>Adjusted gross income</b> .....	1,911.
<b>Itemized/standard deduction</b> .....	2,261.
<b>Exemption amount</b> .....	
<b>Taxable income</b> .....	0.
<b>Tentative tax</b> .....	0.
<b>Additional taxes</b> .....	
<b>Alternative minimum tax</b> .....	
<b>Total credits</b> .....	
<b>Other taxes</b> .....	
<b>Total tax</b> .....	0.
<b>Total payments</b> .....	25.
<b>Estimated tax penalty</b> .....	
<b>Amount Overpaid</b> .....	25.
<b>Refund</b> .....	25.
<b>Amount Applied to Estimate</b> .....	
<b>Balance due</b> .....	0.

**Which Form 1040 to file?**

You have elected to file Form 1040EZ.

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## Compare to U. S. Averages

2015

► Keep for your records

Name(s) Shown on Return Paradise D Avery Hogan	Social Security No [REDACTED]
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Your 2015 adjusted gross income (AGI) . . . . . 1,911.  
National adjusted gross income range used below . . . . . from 0. to 14,999.

**Note:** National average amounts have been adjusted for inflation. See Help for details.

Selected Income, Deductions, and Credits	Actual Per Return	National Average
Salaries and wages . . . . .	1,911.	8,466.
Taxable interest . . . . .		1,000.
Tax-exempt interest . . . . .		5,487.
Dividends . . . . .		2,121.
Business net income . . . . .		7,690.
Business net loss . . . . .		19,354.
Net capital gain . . . . .		7,309.
Net capital loss . . . . .		2,416.
Taxable IRA . . . . .		5,451.
Taxable pensions and annuities . . . . .		6,948.
Rent and royalty net income . . . . .		7,338.
Rent and royalty net loss . . . . .		14,311.
Partnership and S corporation net income . . . . .		21,717.
Partnership and S corporation net loss . . . . .		80,796.
Taxable social security benefits . . . . .		2,779.
Medical and dental expenses deduction . . . . .		8,291.
Taxes paid deduction . . . . .	81.	3,509.
Interest paid deduction . . . . .		7,758.
Charitable contributions deduction . . . . .		1,564.
Total itemized deductions . . . . .	81.	15,603.
Child care credit . . . . .		137.
Education tax credits . . . . .		223.
Child tax credit . . . . .		133.
Retirement savings contributions credit . . . . .		166.
Earned income credit . . . . .		1,933.
Other Information	Actual Per Return	National Average
Adjusted gross income . . . . .	1,911.	2,977.
Taxable income . . . . .	0.	2,693.
Income tax . . . . .	0.	295.
Alternative minimum tax . . . . .		11,289.
Total tax liability . . . . .	0.	479.

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**ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING**

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Taxpayer: Paradise D Avery Hogan

Primary SSN: XXXXXXXXXX

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Federal Return Submitted: February 11, 2016 10:14 AM PST

Federal Return Acceptance Date: 

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Your return was electronically transmitted on 02/11/2016

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The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

**1. THE INTUIT ELECTRONIC POSTMARK.**

The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

**TIMELY FILING:**

For your federal return to be considered filed on time, your return must be postmarked on or before midnight April 18, 2016. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone and you electronically file your return at 9 AM on April 18, 2016, your Intuit electronic postmark will indicate April 18, 2016, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before April 18, 2016, and a corrected return is submitted and accepted before April 23, 2016. If your return is submitted after April 23, 2016, a new time stamp is issued to reflect that your return was submitted after the IRS deadline and, consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 17, 2016. If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 17, 2016, and the corrected return is submitted and accepted by October 22, 2016.

**2. THE ACCEPTANCE DATE.**

Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

## We need your consent - Early Access

This is an IRS requirement

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IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

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To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

<hr/> <hr/> <hr/> <hr/>
-------------------------

First Name

Last Name

Please type the date below:

Date

---

F7216U01 SBIA5001



## Read and accept this Disclosure Consent

This is an IRS requirement

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### IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

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To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

--

Sign this agreement by entering your name:

Please type the date below:

Date

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**Read and accept this Disclosure Consent**

This is an IRS requirement

To, enable the Tax Identity restoration protection service that you purchased as part of the MAX bundle, we need your consent to send some of your personal information to our partner, ID Notify.

Entering your name and date below allows us to disclose the data below to ID Notify's parent company, CSIdentity Corporation. With your consent, we will send the following:  
First Name, Middle Initial, Last Name, Date of Birth, Phone Number, Street Address, City, State, Zip, Social Security Number, Email Address, Username, and a randomly generated Subscriber Number.

---

**IRS regulations require the following statements:**

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

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To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit to send my information listed above to CSIdentity Corporation.

Sign this agreement by entering your name:

Please type the date below:

Date

## IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Please read about these options below.

You can file your tax return electronically or by paper and obtain your refund directly from the IRS for free. If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return.

You can file your tax return electronically, select the Refund Processing Service ("RPS"), and have your federal income tax refund processed through a bank and processor. The RPS allows your refund to be deposited into a bank account intended for one-time use at Civista Bank of Sandusky, OH ("BANK") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with BANK. Upon receipt of your refund, Santa Barbara Tax Products Group, LLC ("TPG"), a processor, will deduct and pay from your refund any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS in order to receive a direct deposit from the IRS. You may consult the IRS website ([irs.gov](http://irs.gov)) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to BANK will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in a tax refund next year. Please consult your employer or tax advisors for additional details.

Information regarding low-cost deposit accounts may be available at [www.mymoney.gov](http://www.mymoney.gov).

The below chart shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

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WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN  No Refund Processing Service	IRS Direct Deposit to your personal bank account.	Approximately 6 to 8 weeks	Free
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks	
ELECTRONIC FILING (E-FILE)  No Refund Processing Service	IRS Direct Deposit to your personal bank account.	Usually within 21 days	Free
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days	
ELECTRONIC FILING (E-FILE)  Refund Processing Service	(a) Direct Deposit to your personal bank account, or  (b) Load to your prepaid card <sup>1</sup> .	Usually within 21 days	Free option with your purchase of TurboTax Premium or TurboTax MAX <sup>2</sup>

<sup>1</sup>You may incur additional charges from the issuer of the prepaid card if you select to have your tax refund loaded on a prepaid card.

<sup>2</sup>The cost of TurboTax Premium and TurboTax MAX ranges depending on the edition of TurboTax purchased. See Section 3 of the Refund Processing Agreement on the next page for the cost of the service you have chosen.

Questions? Call 1-877-908-7228

CONFIDENTIAL

Paradise D Avery Hogan

1

**Smart Worksheets from your 2015 Federal Tax Return**

SMART WORKSHEET FOR: Earned Income Credit Worksheet

**Nontaxable Combat Pay Election Smart Worksheet****QuickZoom** to enter nontaxable combat pay on Form W-2 . . . . . ►**A Taxpayer:**

- 1 Taxpayer, nontaxable combat pay . . . . . \_\_\_\_\_
- 2 **Election for earned income credit (EIC):**  
Elect taxpayer's nontaxable combat pay as earned income for EIC? . . . . ► ☐ **Yes** ☐ **No**
- 3 **Election for dependent care benefits (DCB):**  
Elect taxpayer's nontaxable combat pay as earned income for DCB? . . . . ► ☐ **Yes** ☐ **No**
- 4 **Election for child and dependent care credit:**  
Elect taxpayer's nontaxable combat pay as earned income  
for child and dependent care credit? . . . . . ► ☐ **Yes** ☐ **No**

**B Spouse:**

- 1 Spouse, nontaxable combat pay . . . . . \_\_\_\_\_
- 2 **Election for earned income credit (EIC):**  
Elect spouse's nontaxable combat pay as earned income for EIC? . . . . ► ☐ **Yes** ☐ **No**
- 3 **Election for dependent care benefits (DCB):**  
Elect spouse's nontaxable combat pay as earned income for DCB? . . . . ► ☐ **Yes** ☐ **No**
- 4 **Election for child and dependent care credit:**  
Elect spouse's nontaxable combat pay as earned income  
for child and dependent care credit? . . . . . ► ☐ **Yes** ☐ **No**

**C** You may compare the tax benefit of electing or not electing by checking a box on line A or line B and reviewing the overpayment or amount due below:Overpayment 25. Amount due \_\_\_\_\_

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Paradise D Avery Hogan

2

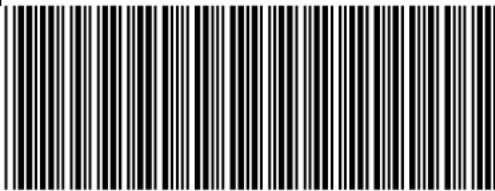
SMART WORKSHEET FOR: Earned Income Credit Worksheet

**Investment Income Smart Worksheet**

- A** Taxable and tax exempt interest . . . . . \_\_\_\_\_
- B** Dividend income . . . . . \_\_\_\_\_
- C** Capital gain net **income** . . . . . \_\_\_\_\_
- D** Royalty and rental of personal property net **income** . . . . . \_\_\_\_\_
- E** Passive activity net **income**:
- 1** Rental real estate net income or loss . . . . . \_\_\_\_\_
- 2** Farm rental net income or loss . . . . . \_\_\_\_\_
- 3** Partnerships and S corporations net income or loss . . . . . \_\_\_\_\_
- 4** Estates and trusts net income or loss . . . . . \_\_\_\_\_
- 5** Total of lines 1 through 4 . . . . . \_\_\_\_\_
- 6** Total passive activity net **income**, line 5 if greater than zero . . . . . \_\_\_\_\_
- F** Interest and dividends from Forms 8814 . . . . . \_\_\_\_\_
- G** Adjustments . . . . . \_\_\_\_\_
- H** **Total investment income**, add lines A through G . . . . . 0.

Is line H, **total investment income** over \$3,400?☒ **No.** You may take the credit.☐ **Yes. Stop.** You **cannot** take the credit.

CONFIDENTIAL



**2015 Form 1** MA1500111555  
**Massachusetts Resident Income Tax Return**  
 FOR FULL YEAR RESIDENTS ONLY

For the year January 1–December 31, 2015 or other taxable

Year beginning

Ending

PARADISE

D AVERY HOGAN

LYNN

MA

Apt. no.

**State Election Campaign Fund:**

Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle ▶

Taxpayer deceased ▶

Fill in if under age 18 ▶

\$1 You \$1 Spouse TOTAL ▶ 0

You ▶ Spouse

You ▶ Spouse

You ▶ Spouse

▶ Name/address changed since 2014

▶ Fill in if noncustodial parent

▶ Fill in if filing Schedule TDS

Federal adjusted gross income ▶ 1911

1. Filing status (select one only): ▶ X Single

Married filing jointly

Married filing separate return

Head of household ▶ You are a custodial parent who has released claim to exemption for child(ren)

**2. Exemptions**

a. Personal exemptions

2a

4400

b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶

× \$1,000 = 2b

0

c. Age 65 or over before 2016 You + Spouse = ▶

× \$700 = 2c

0

d. Blindness You + Spouse = ▶

× \$2,200 = 2d

0

e. 1. Medical/dental ▶ 0 2. Adoption ▶ 0

1 + 2 = 2e

0

f. Total exemptions. Add lines 2a through 2e. Enter here and on line 18

▶ 2f

4400

3. Wages, salaries, tips

▶ 3

1911

4. Taxable pensions and annuities

▶ 4

0

5. Mass. bank interest: a. ▶ 0 – b. exemption 0

= 5

0

6. Business/profession or farm income or loss

▶ 6

0

7. Rental, royalty and REMIC, partnership, S corp., trust income/loss

▶ 7

0

8a. Unemployment

▶ 8a

0

8b. Mass. lottery winnings

▶ 8b

0

9. Other income from Schedule X, line 5

▶ 9

0

10. TOTAL 5.15% INCOME

10

1911

**SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.**

Your signature

Date

Spouse's signature

Date

May the Department of Revenue discuss this return with the preparer shown here? ▶ Yes

I do not want preparer to file my return electronically ▶ (this may delay your refund)

Print paid preparer's name

Date

Check if self-employed

Paid preparer's SSN

Paid preparer's signature

Paid preparer's phone

Paid preparer's EIN

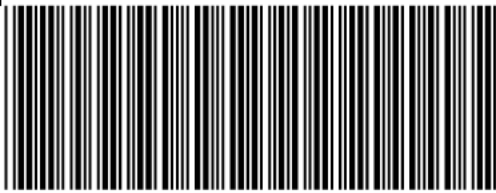
SELF – PREPARED

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

02/11/2016 10:14 AM

REV 01/07/16 INTUIT.CG.CFP.SP

CONFIDENTIAL

**2015 Form 1, pg. 2** MA1500121555

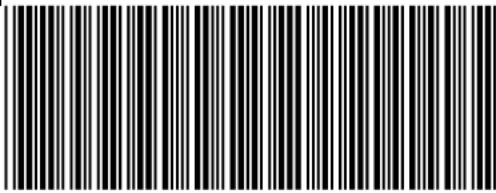
Massachusetts Resident Income Tax Return

11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	▶ 11a	145
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	▶ 11b	0
12.	Child under age 13, or disabled dependent/spouse care expenses	▶ 12	0
13.	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/15, or disabled dependent(s)		
	Not more than two. a. ▶	× \$3,600 =▶ 13	0
14.	Rental deduction. a. ▶ 0	÷ 2 =▶ 14	0
15.	Other deductions from Schedule Y, line 18	▶ 15	1112
16.	Total deductions. Add lines 11 through 15	▶ 16	1257
17.	5.15% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"	17	654
18.	Exemption amount	18	4400
19.	5.15% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"	19	0
20.	INTEREST AND DIVIDEND INCOME	▶ 20	0
21.	TOTAL TAXABLE 5.15% INCOME. Add lines 19 and 20	21	0
22.	TAX ON 5.15% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585 ▶	22	0
23.	12% INCOME. Not less than "0." a. ▶ 0	× .12 = 23	0
24.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS ▶	▶ 24	0
	Fill in if any excess exemptions were used in calculating lines 20, 23 or 24 ▶		
25.	Credit recapture amount ▶ BC EOA LIH HR	▶ 25	0
26.	Additional tax on installment sale	▶ 26	0
27.	If you qualify for No Tax Status, fill in and enter "0" on line 28 ▶ X		
28.	TOTAL INCOME TAX. Add lines 22 through 26	28	0
29.	Limited Income Credit	▶ 29	0
30.	Other credits from Schedule Z, line 15	▶ 30	0
31.	INCOME TAX AFTER CREDITS. Subtract the total of lines 29 and 30 from line 28. Not less than "0"	31	0

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1



CONFIDENTIAL

**2015 Form 1, pg. 3** MA1500131555

Massachusetts Resident Income Tax Return

**32. Voluntary Contributions**

a. Endangered Wildlife Conservation	▶ 32a	0
b. Organ Transplant Fund	▶ 32b	0
c. Massachusetts AIDS Fund	▶ 32c	0
d. Massachusetts U.S. Olympic Fund	▶ 32d	0
e. Massachusetts Military Family Relief Fund	▶ 32e	0
f. Homeless Animal Prevention and Care	▶ 32f	0
Total. Add lines 32a through 32f	32	0
33. Use tax due on Internet, mail order and other out-of-state purchases	▶ 33	0
34. Health care penalty a. You ▶ 0 + b. Spouse ▶ 0 - c. Fed. health care penalty ▶ 0	34	0
35. <b>INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> Add lines 31 through 34	35	0
36. Massachusetts income tax withheld	▶ 36	81
37. 2014 overpayment applied to your 2015 estimated tax	▶ 37	0
38. 2015 Massachusetts estimated tax payments	▶ 38	0
39. Payments made with extension	▶ 39	0
40. Earned Income Credit. a. Number of qualifying children ▶ Amount from U.S. return ▶ 0 × .15 = ▶	40	0
41. Senior Circuit Breaker Credit	▶ 41	0
42. Other Refundable Credits	▶ 42	0
43. <b>TOTAL.</b> Add lines 36 through 42	43	81
44. <b>Overpayment.</b> Subtract line 35 from line 43	▶ 44	81
45. Amount of overpayment you want applied to your 2016 estimated tax	▶ 45	0
46. <b>Refund.</b> Subtract line 45 from line 44. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204	▶ 46	81

Direct deposit of refund. Type of account ▶ ☒ checking  
☐ savings

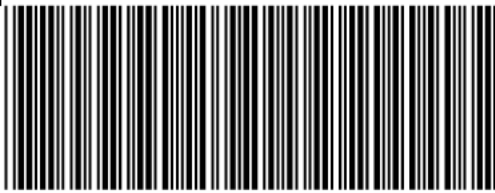
RTN # ▶ [REDACTED] account # ▶ [REDACTED]

47. <b>Tax due.</b> Pay online at <a href="http://www.mass.gov/dor/payonline">www.mass.gov/dor/payonline</a> . Mail to: Mass. DOR, PO Box 7002, Boston, MA 02204	▶ 47	0
Interest ▶ 0 Penalty ▶ 0 M-2210 amt. ▶ 0	▶	

EX enclose  
Form M-2210

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1

CONFIDENTIAL

**2015 Schedule X & Y** MA15SXY11555

PARADISE

D AVERY HOGAN

**Schedule X. Other Income**

1. Alimony received	▶ 1	0
2. Taxable IRA/Keogh and Roth IRA conversion distributions	▶ 2	0
3. Other gambling winnings. <b>Not less than "0."</b> Certain gambling losses are deductible under Massachusetts law	▶ 3	0
4. Fees and other 5.15% income. <b>Not less than "0"</b>	▶ 4	0
5. Total other 5.15% income. Add lines 1 through 4. <b>Not less than "0"</b>	▶ 5	0

**Schedule Y. Other Deductions**

1. Allowable employee business expenses	▶ 1	0
2. Penalty on early savings withdrawal	▶ 2	0
3. Alimony paid	▶ 3	0
4. Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F Income exempt under U.S. tax treaty	▶ 4	0
5. Moving expenses	▶ 5	0
6. Medical savings account deduction	▶ 6	0
7. Self-employed health insurance deduction	▶ 7	0
8. Health care accounts deduction	▶ 8	0
9. Certain qualified deductions from U.S. Form 1040 Certain business expenses from U.S. Form 1040	▶ 9	0
10. Student loan interest	▶ 10	0
11. College Tuition Deduction	▶ 11	1112
12. Undergraduate student loan interest deduction	▶ 12	0
13. Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6	▶ 13	0
14. Claim of right deduction	▶ 14	0
15. Commuter deduction	▶ 15	0
16. Human organ donation deduction (full-year residents only)	▶ 16	0
17. Certain gambling losses	▶ 17	0
18. Total other deductions. Add lines 1 through 17	▶ 18	1112

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2015 Schedule INC MA15INC11555

PARADISE

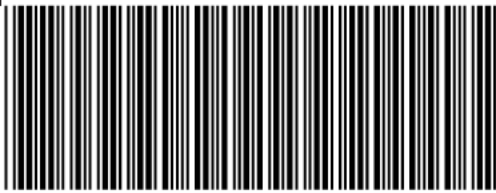
D AVERY HOGAN

**Form W-2 and 1099 Information**

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
	0	10	1	0	W2
	62	1304	100	0	W2
	0	8	1	0	W2
	7	146	11	0	W2
	1	13	1	0	W2
	5	200	15	0	W2
	6	158	12	0	W2
	0	72	6	0	W2

TOTALS	81	1911	147	0	
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CONFIDENTIAL

**2015 Schedule HC** MA1502911555

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

**Note:** Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

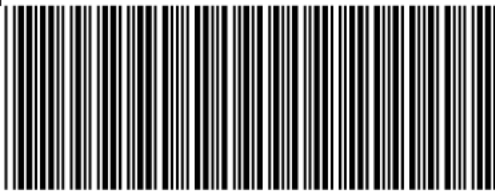
PARADISE

D AVERY HOGAN

- 1a. Date of birth ▶ [REDACTED] 1b. Spouse's date of birth ▶ [REDACTED] 1c. Family size ▶ 1
2. Federal adjusted gross income ▶ 2 1911
3. Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. **Note:** MassHealth, Commonwealth Care, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.
- |  |              |   |  |                                      |
|--|--------------|---|--|--------------------------------------|
| See instructions if, during 2015, you turned 18, you were a part-year resident or a taxpayer was deceased. | ▶ 3a You:    | <input checked="" type="checkbox"/> Full-year MCC | <input type="checkbox"/> Part-year MCC | <input type="checkbox"/> No MCC/None |
|  | ▶ 3b Spouse: | <input type="checkbox"/> Full-year MCC            | <input type="checkbox"/> Part-year MCC | <input type="checkbox"/> No MCC/None |
- If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.
4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2015, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.
- |   |   |                                 |
|---|---|---------------------------------|
| 4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)   | <input checked="" type="checkbox"/> You | <input type="checkbox"/> Spouse |
| 4b. MassHealth or Commonwealth Care. Fill in and go to line 5   | <input type="checkbox"/> You            | <input type="checkbox"/> Spouse |
| 4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5   | <input type="checkbox"/> You            | <input type="checkbox"/> Spouse |
| 4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5  | <input type="checkbox"/> You            | <input type="checkbox"/> Spouse |
| 4e. Other government program (enter the program name(s) only in lines 4f and/or 4g below). <b>Note:</b> Health Safety Net is not considered insurance or minimum creditable coverage. | <input type="checkbox"/> You            | <input type="checkbox"/> Spouse |
- 4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5. ☒ Fill in if you were not issued Form MA 1099-HC.  
MASS HEALTH [REDACTED] [REDACTED]
- 4g. Spouse's Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5. Fill in if you were not issued Form MA 1099-HC.
5. If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2015, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

CONFIDENTIAL

**2015 Schedule HC, pg. 2**

MA1502921555

**Uninsured for All or Part of 2015****6.** Was your income in 2015 at or below 150% of the federal poverty level?▶ **6** Yes No

If you answer Yes, you are not subject to a penalty in 2015. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2015, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

**7.** Complete this section **only** if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2015. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2015, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

**Months Covered By Health Insurance**

You	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Spouse	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2015. Skip the remainder of this schedule and complete your tax return.

**Religious Exemption and Certificate of Exemption**

**8a. Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance?

▶ **8a** You Yes No  
Spouse Yes No

If you answer Yes, go to line 8b. If you answer No, go to line 9.

**8b.** If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2015 tax year?

▶ **8b** You Yes No  
Spouse Yes No

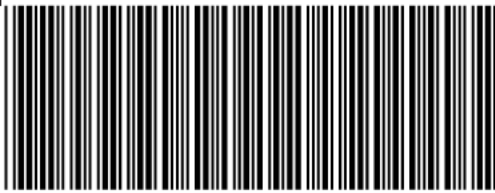
If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

**9. Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2015 tax year?

▶ **9** You Yes No  
Spouse Yes No

If you answer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.

CONFIDENTIAL

**2015 Schedule HC, pg. 3**

MA1502931555

PARADISE

D AVERY HOGAN

**Affordability as Determined By State Guidelines**

**Note:** This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2015 tax year.

- |  |          |     |    |
|--|----------|-----|----|
| 10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? | ▶ 10 You | Yes | No |
|  | Spouse   | Yes | No |

Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

- |   |          |     |    |
|---|----------|-----|----|
| 11. Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? | ▶ 11 You | Yes | No |
|   | Spouse   | Yes | No |

If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

- |  |          |     |    |
|--|----------|-----|----|
| 12. Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? | ▶ 12 You | Yes | No |
|  | Spouse   | Yes | No |

If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

**Complete Only If You Are Filing An Appeal**

**You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.**

You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2015 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal. **You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty.** Once your documentation is received, it will be reviewed by the Massachusetts Health Connector and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

**Note:** If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do **not** assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

You ☐ I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

Spouse ☐ I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

CONFIDENTIAL

**Schedule HC  
Worksheet****Paradise's Schedule HC Worksheet****2015**

► Keep for your records

Name(s) Shown on Return

Paradise D Avery Hogan

Social Security Number

- 3** Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. (See the special section on MCC requirements in the instructions.)

☒

Full-year MCC

☐

Part-year MCC

☐

No MCC/None

- 4** Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2015, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, check line(s) 4f and/or 4g and see instructions. Check if you were enrolled in private insurance and MassHealth or Commonwealth Care, and enter your private insurance information in Your Health Insurance Smartworksheet.

- a** Private Insurance (including connector care) . . . . . You ☒
- b** MassHealth or Commonwealth Care. . . . . You ☐
- c** Medicare . . . . . You ☐
- d** U.S. Military (including Veterans Administration and Tri-Care). . . . . You ☐
- e** Other government program (enter the program name(s) only below . . . . . You ☐
- Name of Insurance Carrier or Program

- 4 f** Check if you were not issued Form MA 1099-HC . . . . . ☒

**Your Health Insurance Smart Worksheet**

Name of Insurance Company or Administrator (from Form MA 1099-HC)	Federal Identification No. of Insurance Company (from Form MA 1099-HC)	Subscriber No. (from Form MA 1099-HC)
MASS HEALTH		

- 7** Complete this section **only** if you and/or your spouse if MFJ, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2015. Check the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, check the months you were covered by a plan that met the MCC requirements at least **15 days or more**. See instructions if, during 2015, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**.

**Special Circumstance Instructions**

☐ Indicates special circumstances

Check the month(s) you were alive, age 18, or a resident of Massachusetts for 2015

<input type="checkbox"/> Jan	<input type="checkbox"/> Feb	<input type="checkbox"/> March	<input type="checkbox"/> April	<input type="checkbox"/> May	<input type="checkbox"/> June
<input type="checkbox"/> July	<input type="checkbox"/> Aug	<input type="checkbox"/> Sept	<input type="checkbox"/> Oct	<input type="checkbox"/> Nov	<input type="checkbox"/> Dec

**Months Covered By Health Insurance That Met Minimum Creditable Coverage**

You should only check the month(s) you had health insurance that met MCC requirements.

<input type="checkbox"/> Jan	<input type="checkbox"/> Feb	<input type="checkbox"/> March	<input type="checkbox"/> April	<input type="checkbox"/> May	<input type="checkbox"/> June
<input type="checkbox"/> July	<input type="checkbox"/> Aug	<input type="checkbox"/> Sept	<input type="checkbox"/> Oct	<input type="checkbox"/> Nov	<input type="checkbox"/> Dec



CONFIDENTIAL

Paradise D Avery Hogan

Page 2

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**Religious Exemption and Certificate of Exemption**

---

- 8 a Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? . . . . . ► Yes ☐ No ☐

If you answer Yes, go to line 8b. If you answer No, go to line 9.

- 8 b** If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2015 tax year? . . . . . ► Yes ☐ No ☐

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

- 9 Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Commonwealth Health Insurance Connector Authority for the 2015 tax year? . . . . . ► Yes ☐ No ☐

If you answer Yes enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.  
Certificate No.  
\_\_\_\_\_

---



**Schedule HC Worksheet for Line 10**

Did your employer (or your spouse's employer if married filing jointly) offer you health insurance? . . . . .	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
If you answered "Yes" above, was this insurance free?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

The following worksheet will determine if you could have afforded employer-sponsored health insurance that met Minimum Creditable Coverage in 2015. Complete only if you (and/or your spouse if married filing jointly) were eligible for insurance that met Minimum Creditable Coverage offered by an employer for the entire period you were uninsured in 2015 that covered you, and your spouse and dependent children, if any. If an employer did not offer health insurance that met Minimum Creditable Coverage that covered you, and your spouse and dependent children, if any, or if you were not eligible for insurance that met Minimum Creditable Coverage offered by an employer, you were self employed or you were unemployed, check the No box on line 10 and complete the Schedule HC Worksheet for line 11.

**Note:** If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the federal poverty level or you had three or fewer blanks in a row during the period that the mandate applied on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. If an employer offered you free health insurance coverage in 2015 that met Minimum Creditable Coverage (the employer's Human Resources Department should be able to provide this information to you), you are deemed able to afford health insurance and are subject to a penalty. Check the Yes box in line 10 and go to the Health Care Penalty Worksheet.

<b>1</b> Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4) . . . . .	<b>1</b>	
--	----------	--

**If line 1 is less than or equal to:**

- ▶ \$17,505 if single or married filing a separate with no dependents;
- ▶ \$23,595 if married filing jointly with no dependents or head of household/married filing separately with one dependent; or
- ▶ \$29,685 if married filing jointly with one or more dependents or head of household/married filing separately with two or more dependents,

you are deemed unable to afford employer-sponsored health insurance that met Minimum Creditable Coverage requiring an employee contribution. Check the No box in line 10. Skip the remainder of this worksheet and go to the Schedule HC Worksheet for Line 11.

**If line 1 is more than:**

- ▶ \$17,505 if single or married filing separately with no dependents;
- ▶ \$23,595 if married filing jointly with no dependents or head of household/married filing separately with one dependent; or
- ▶ \$29,685 if married filing jointly with one or more dependents or head of household/married filing separately with two or more dependents, **go to line 2.**

<b>2</b> Enter the lowest monthly premium cost of health insurance that would cover you, and your spouse and dependent children, if any, offered to you during your uninsured period in 2015 through an employer. The employer's Human Resources Department should be able to provide this amount to you. . . . .	<b>2</b>	
---	----------	--

**Note:** If you declined employer-sponsored health insurance that met the Minimum Creditable Coverage, the monthly premium amount may be found on the Health Insurance Responsibility Disclosure Form (HIRD) you should have received from your employer.

<b>3</b> Enter the monthly premium that as a percentage of income that corresponds with your income range (from line 1 of worksheet and filing status from Table 3: Affordability from the instructions) . . . . .	<b>3</b>	
<b>4</b> Multiply 1 by line 3 . . . . .	<b>4</b>	
<b>5</b> Divide line 4 by 12 to calculate the monthly premium considered affordable to you . . . . .	<b>5</b>	

**If line 2 is less than or equal to line 5:**

you are deemed able to afford employer-sponsored health insurance that met Minimum Creditable Coverage during your uninsured period(s), which you did not obtain, and you are subject to a penalty. Fill in the Yes oval(s) in line 10 of Schedule HC, and go to the Health Care Penalty Worksheet on page HC-11.

**If line 2 is greater than line 5:**

you could not afford health insurance that met Minimum Creditable Coverage offered to you by your employer, fill in the No oval(s) in line 10 of Schedule HC, and complete the following Schedule HC Worksheet for Line 11 on page HC-8.

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Paradise D Avery Hogan

Page 4

**Schedule HC Worksheet for Line 11: Eligibility for Government-Subsidized Health Insurance****Line 11: Eligibility for Government-Subsidized Health Insurance Smart Worksheet****A** In 2015, were any of these statements true?

- ▶ I was not a citizen or a non-citizen legally residing in the U.S.,
- ▶ An employer offered an individual plan that cost less than 9.56% of your household income and met minimum value standards (the employer's Human Resource Department should be able to provide this information to you),
- ▶ I applied for Mass Health or subsidized coverage through the Health Connector and were denied because I was ineligible for services

Are any of the statements in A true? . . . . . ☐ No ☐ Yes

The following worksheet will determine if you were eligible for government-subsidized health insurance in 2015. Complete the following worksheet only if an employer did not offer you affordable health insurance that met Minimum Creditable Coverage requirements, as determined in the Schedule HC Worksheet for Line 10.

**Note:** If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level or you had three or fewer blanks in a row on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return.

If married filing separately **and** living in the same household, each spouse must combine their income figures from their separate U.S. returns when completing this worksheet.

<b>1</b>	Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4) . . . . .	<b>1</b>	
<b>2</b>	Enter the amount from the Income column, based on your family size (do not include dependent children age 19 or older in your family size), from Table 2 in the instructions . . . . .	<b>2</b>	

**If line 1 is greater than line 2:**

you were ineligible for government-subsidized health insurance in 2015 and must fill in the No oval(s) in line 11 of Schedule HC, and go to Schedule HC Worksheet for Line 12 to determine if you were deemed able to afford private health insurance.

**If line 1 is less than or equal to line 2, and at any point during the period when you were uninsured:**

- ▶ you were not a citizen or a non-citizen legally residing in the U.S., **or**
- ▶ an employer offered an individual plan that cost less than 9.56% of your household income (the employer's Human Resources Department should be able to provide this information to you) **or**
- ▶ you applied for Mass Health or subsidized coverage through the Health Connector and were denied because you were ineligible for services,

**you are deemed ineligible for government-subsidized health insurance in 2015 .**

Fill in the No oval(s) in line 11 of Schedule HC, and go to Schedule HC Worksheet for Line 12 to determine if you were able to afford private health insurance.

**If line 1 is less than or equal to line 2 and none of the conditions above apply, then**

- ▶ you would have been deemed eligible for government-subsidized health insurance in 2015 which you did not obtain and you are subject to a penalty. You must
- ▶ check the Yes box in line 11, **and** go to the Health Care Penalty Worksheet.

**Note:** If you believe that during the period when you were uninsured, your income was actually too high to qualify for government-subsidized insurance, you may have grounds to appeal the penalty. Check the Yes box in line 11 and go to the instructions for the Appeals section on schedule HC.

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**Schedule HC Worksheet for Line 12: Ability to Purchase Affordable Private Health Insurance That Met Minimum Creditable Coverage**

The following worksheet will determine if you could have purchased affordable private health insurance that met Minimum Creditable Coverage in 2015. Complete the following worksheet only if you (and/or your spouse if married filing jointly) were deemed ineligible for government-subsidized health insurance, as determined in the Schedule HC Worksheet for Line 11.

**Note:** If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level or you had three or fewer blanks in a row on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return. Schedule HC must be attached to your return.

<b>1</b>	Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4) . . . . .	<b>1</b>	
<b>2</b>	Enter the monthly premium that corresponds with your county of residency (see the printed government instructions if you do not know what county you live in), age (if married filing a joint return, use the age of the older spouse) and filing status from Table 4: Premiums on page HC-10 from the instructions . . .	<b>2</b>	
<b>3</b>	Enter the affordable premium as a percentage of income that corresponds with your income range (from line 1 of worksheet) and filing status from Table 3: Affordability on page HC-10 from the instructions. . . . .	<b>3</b>	
<b>4</b>	Multiply 1 by line 3 . . . . .	<b>4</b>	
<b>5</b>	Divide line 4 by 12 to calculate the monthly premium considered affordable to you . . . . .	<b>5</b>	

**If line 2 is greater than line 5:**

you are deemed unable to afford health insurance that met Minimum Creditable Coverage and not subject to a penalty, and you must fill in the No oval(s) in line 12 of Schedule HC and skip the remainder of Schedule HC and continue completing your tax return.

**If line 2 is less than or equal to line 5:**

you are deemed able to afford private health insurance that met Minimum Creditable Coverage, which you did not obtain; you are subject to a penalty and you must fill in the Yes oval(s) in line 12 of Schedule HC and go to the Health Care Penalty Worksheet on page HC-11.

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Paradise D Avery Hogan

Page 6

**Schedule HC Worksheet - Penalty Worksheet**

Complete the following worksheet to calculate the penalty. If married filing a joint return and both you and your spouse are subject to a penalty, separate worksheets must be filled out to calculate the separate penalty amounts for you and your spouse, using your married filing jointly income. Each separate penalty amount must then be entered on Form 1, line 34a and line 34b or Form 1-NR/PY, line 39a and line 39b.

**Note:** If line 6 is checked of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return.

<b>1</b>	Enter your federal adjusted gross income from line 2 of Schedule HC . . . . .	<b>1</b>	
<b>3</b>	Based on Family Size, federal AGI and your age calculated penalty . . . . .	<b>3</b>	
<b>4</b>	How many gap(s) in coverage of four or more consecutive months do you have in Schedule HC, line 7? If you were uninsured for all of 2015 enter "0" . . . . .	<b>4</b>	0
	▶ <b>Turning 18, Part-Year Residents or a Taxpayer was deceased</b> . When completing line 4, do not include the number of unfilled checkboxes for months that the mandate did not apply, as determined in Schedule HC, line 7.		
<b>5</b>	Enter the total number of months for the gap(s) in coverage as identified in line 4. Enter "12" if you were uninsured for all of 2015. . . . .	<b>5</b>	
	▶ <b>ATTENTION: Taxpayer, or Spouse if married filing jointly, was deceased or Turned 18 or a Part-Year Resident. See Government Instructions Sch. HC.</b>		
<b>6</b>	Multiply line 4 by "3" . . . . .	<b>6</b>	0
<b>7</b>	Subtract line 6 from line 5 . . . . .	<b>7</b>	0
<b>8</b>	Multiply line 3 by line 7. This is the penalty amount for you . . . . .	<b>8</b>	0

If you are subject to a penalty because you are deemed able to afford insurance in 2015 but did not obtain it, you may appeal the application of the penalty to you. Go to the Filing an Appeal section on the Schedule HC and follow these instructions. If you are filing an appeal, do not enter a penalty amount on Form 1, line 34a or line 34b or Form 1-NR/PY, line 39a and line 39b. If you are **not** appealing the penalty, enter the penalty amount from line 8 on Form 1, line 34a or 34b or Form 1-NR/PY, line 39a and line 39b.

**Complete Only If You Are Filing An Appeal**

You:

☐

I wish to appeal the penalty. I authorize DOR to share my tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding my appeal.

maiw0601.SCR 04/30/15

### Statement

**CONFIDENTIAL**  
**Section 179 Worksheet**

2015

Name as Shown on Return

Paradise D Avery Hogan

Social Security Number

**Section 179 Limitation**

This worksheet calculates the allowable state Section 179 deduction. If the deduction is limited then the allowable Section 179 (Line 7) must be allocated back to the individual activities using the State Allowed columns below. The Section 179 amounts for Schedules C, E, F, K-1 Partnership, K-1 S Corporation, and Form 4835 are on the Activity Worksheet(s).

<b>1</b>	Federal taxable income computed for the Section 179 limitation . . . . .	<b>1</b>	
<b>State adjustments:</b>			
<b>2</b>	Depreciation adjustment (without Section 179) . . . . .	<b>2</b>	
<b>3</b>	Section 1231 gain adjustment . . . . .	<b>3</b>	
<b>4</b>	Other additions or subtractions to taxable income . . . . .	<b>4</b>	
<b>5</b>	<b>State taxable income</b> for the Section 179 limitation (line 1 plus lines 2 - 4) . . . . .	<b>5</b>	
<b>6</b>	Total Section 179 before limitation . . . . .	<b>6</b>	
<b>7</b>	Section 179 allowable, if different . . . . .	<b>7</b>	
<b>8</b>	Federal Section 179 allowed . . . . .	<b>8</b>	
<b>9</b>	<b>State Section 179 adjustment</b> . . . . .	<b>9</b>	
<b>10</b>	Carryover to next year . . . . .	<b>10</b>	

**QuickZoom** to Activity Worksheet . . . . . ➔

<b>Form 2106</b>	<b>P/Y Copy #</b>	<b>(A) Fed Total Section 179 Before Limitation</b>	<b>(B) Federal Net Section 179 After Limitation</b>	<b>(C) State Current Year Expense</b>	<b>(D) State Carryover From Prior Year</b>	<b>(E) State Total Section 179 Before Limitation</b>

<b>Form 2106 Section 179 Carryovers</b>	<b>(F) State Total Section 179 Before Limitation</b>	<b>(G) State Section 179 Allowed</b>	<b>(H) Carryover</b>

Total Form 2106 Section 179 Adjustment (Column B minus Column G) . . . . .

**Schedule A**

<b>(A) Federal Total Section 179 Before Limitation</b>	<b>(B) Federal Net Section 179 After Limitation</b>	<b>(C) State Current Year Expense</b>	<b>(C) State Carryover From Prior Year</b>	<b>(D) State Total Section 179 Before Limitation</b>	<b>(E) State Section 179 Allowed</b>	<b>(F) State Section 179 Carryover To Next Year</b>

Total Schedule A Section 179 Adjustment (Column B minus Column E) . . . . .

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## Massachusetts Information Worksheet

2015

► Keep for your personal records

## Part I – Personal Information

## Taxpayer:

First Name . . . . . Paradise  
 Middle Initial . . . . . D Suffix . . . . .  
 Last Name . . . . . Avery Hogan  
 Social Security No. . . . .  
 Occupation Brand Ambassador  
 Date of Birth . . . . .  
 Date of Death . . . . .  
 Daytime Phone . . . . .  
 Home Phone . . . . .  
 Print phone number on Form CA-6 ☐ TP work ☐ TP home ☐ Spouse work ☐ Spouse home

## Spouse:

First Name . . . . .  
 Middle Initial . . . . . Suffix . . . . .  
 Last Name . . . . .  
 Social Security No. . . . .  
 Occupation  
 Date of Birth . . . . .  
 Date of Death . . . . .  
 Daytime Phone . . . . .  
 Use home phone for spouse . . . . .  
 Print phone number on Form CA-6 ☐ TP work ☐ TP home ☐ Spouse work ☐ Spouse home

Address . . . . . Apt . . . . .  
 City . . . . . Lynn State . . . . . MA ZIP Code . . . . .  
 In care of Address . . . . .  
 City . . . . . State . . . . . ZIP Code . . . . .

## Part II – Main Form

- ☒ Form 1: Resident Tax Return . . . . . ►  
☐ Form 1-NR/PY: Nonresident Return . . . . . ►  
☐ Form 1-NR/PY: Nonresident and Part-Year Resident Return (**Sch R/NR**) . . . . . ►  
☐ Form 1-NR/PY: Part-year Resident Return . . . . . ►

Residency dates . . . . . From . . . . . To . . . . .

## Part III – Filing Status

- ☒ Single  
☐ Married filing joint return  
☐ Married filing separate return  
☐ Head of household

Spouse federal Total Income (If MFS and living together) . . . . .  
 Spouse federal AGI (If MFS and living together) . . . . .  
 Total dependents claimed (If MFS and living together) . . . . .

## Part IV – Dependent Information

Full Name	Relationship	Age	Disabled?
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

## Part V – Electronic Filing Information

Yes No

☐ ☐ Planning to pay balance due on or before April 19, 2016?

CONFIDENTIAL

Paradise D Avery Hogan

Page 2

**Part VI – Direct Deposit Information or Direct Debit Information**

Yes No

☐  
☒  
☐
Do you want to use **direct debit** for **state tax payment** (Electronic Filing Only)?Do you want to elect **direct deposit** of **state tax refund**?**Extension** - Do you want **electronic funds withdrawal** of **tax due** (Electronic Filing Only)?

If you selected any of the options above, fill out the information below:

Name of Financial Institution (optional) . . . . .

Check the appropriate box:

Checking . . . . . ☒

Routing number . . . . .

Savings . . . . . ☐

Account number . . . . .

**International ACH Transactions**

Yes No

☐  
☒

Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

**Additional information for electronic funds withdrawal:**Electronic funds withdrawal amount due with **return** information (*Electronic Filing Only*):

Enter the payment date to withdraw from the account above . . . . .

State balance-due amount from this return . . . . .

Electronic funds withdrawal amount due with **extension** information (*Electronic Filing Only*):

Enter settlement date to withdraw the extension amount from the account above . . . . .

State balance-due amount paid with this extension Form M-4868 . . . . .

**Part VII – Additional Return Information****1 State Election Campaign Fund:**
☐  
☐

TP wants \$1 to go to Massachusetts Election Campaign Fund

Spouse wants \$1 to go to Massachusetts Election Campaign Fund

**2 Non-Custodial Parent:**
☐

Non-custodial parent

**3 Schedule TDS:**
☐

Filing Schedule TDS

**4 First Time Filer:**
☐

First time filer with Massachusetts Department of Revenue

**5 Address/Name Change:**
☐

Name or address changed since 2014

**6 Farmer and Fisherman Status:**
☐

Farmer and fisherman

**7 Rental Deduction/Circuit Breaker Credit:**

Rent paid in Massachusetts during 2015 . . . . .

**a Senior Circuit Breaker Credit:**
☐

Living in Public or Subsidized housing.

**8 Payments to Retirement Systems made during 2015:****a** Social security and medicare tax withholding . . . . .**b** Federal self-employment tax . . . . .**c** Massachusetts retirement systems (including political subdivisions) . . . . .**d** U.S. retirement systems (other than social security, medicare, self-employment and railroad retirement included in lines a or b) . . . . .**e** Total payments to retirement systems . . . . .

Taxpayer	Spouse
145	
145	

**9 Wages Taxed by More Than One State (Massachusetts Resident)**
☐
Exclude **Non-Massachusetts wages** from Form 1 (see Tax Help)



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Paradise D Avery Hogan

Page 3

**Part VIII – Extension Status**

Yes No

☐ ☒ Tax return due date extended?

Extended due date . . . \_\_\_\_\_

**Filing and Acceptance Information (Electronic Filing Only):**

Extension filing date . . . . . \_\_\_\_\_

Extension acceptance date . . . . . \_\_\_\_\_

**QuickZoom** to Form M-4868: Automatic Six-Month Extension of Time To File Income Tax. . . . . ► \_\_\_\_\_**Part IX – Amended Return**☐ Filing a Massachusetts amended return

Enter the tax year you are amending . . . . . \_\_\_\_\_

Previous Massachusetts payment made . . . . . \_\_\_\_\_

Previous Massachusetts refund received. . . . . \_\_\_\_\_

**QuickZoom** here to Form CA-6. . . . . ► \_\_\_\_\_

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**Tax Payments Worksheet****2015**

► Keep for your records

Name Paradise D Avery Hogan	Social Security Number [REDACTED]
--------------------------------	--------------------------------------

**Tax Payments for the Current Year**

		State	
		Date	Payment
1	First Payment . . . . .		
2	Second Payment . . . . .		
3	Third Payment . . . . .		
4	Fourth Payment . . . . .		
<b>Additional Payments</b>			
5	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
6	Overpayment from previous year applied to current year . . . . .	6	
7	Amount paid with current year extension . . . . .	7	
8	<b>Total tax payments . . . . .</b>	8	

**Income Taxes Withheld for the Current Year**

9	State withholding on Forms W-2 . . . . .	9	81.
10	State withholding on Forms W-2G . . . . .	10	
11	State withholding on Forms 1099-R . . . . .	11	
12 a	State withholding on Forms 1099-MISC . . . . .	12 a	
b	State withholding on Forms 1099-G . . . . .	b	
13	Other state tax withholding . . . . .	13	
14	<b>Total income tax withheld . . . . .</b>	14	81.
15	Date return will be filed and balance paid . . . . .	15	

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Sch B Line 36  
or  
Sch D Line 20

**Exemptions from Interest and Dividend Income,  
12% Income and Long-Term Capital Gain Income**  
(Only if Single, Head of Household, or Married Filing Jointly)

2015

► Keep for your records

Name as Shown on Return

Paradise D Avery Hogan

Social Security No.

If your total exemptions in line 18 are more than the amount of your 5.20% income after deductions in line 17, the excess may be applied against all your interest and dividend income and income taxed at 12%. Any remaining excess amount may then be applied against all your long-term capital gain income. Complete the following worksheet only if line 17 is less than line 18 to determine if you qualify for the excess exemption. Enter all losses as '0.'

<b>1</b>	Enter amount from Schedule B, line 35. Not less than '0' . . . . .	<b>1</b>	
<b>2</b>	Enter amount from Form 1, line 18 (or Form 1-NR/PY, line 22) . . . . .	<b>2</b>	4,400.
<b>3</b>	Enter amount from Form 1, line 17 (or Form 1-NR/PY, line 21) . . . . .	<b>3</b>	654.
<b>4</b>	Subtract line 3 from line 2. If '0' or less, you do not qualify for this exemption. Omit the remainder of worksheet . . . . .	<b>4</b>	3,746.
<b>5</b>	Excess exemptions applied against interest and dividend income and 12% income. If line 1 is larger than line 4, enter line 4 here and in Schedule B, line 36 and omit remainder of worksheet. If line 4 is equal to or larger than line 1, enter line 1 here and in Schedule B, line 36. Complete line 6 through 8.	<b>5</b>	0.
<b>6</b>	Subtract line 5 from line 4. If '0', Omit the remainder of worksheet	<b>6</b>	3,746.
<b>7</b>	Enter Schedule D, line 19. Not less than '0' . . . . .	<b>7</b>	0.
<b>8</b>	Excess exemptions applied against long-term capital gain income. If line 7 is larger than line 6, enter line 6 here and in Schedule D, line 20. If line 6 is equal to or larger than line 7, enter line 7 here and in Schedule D, line 20 . . . . .	<b>8</b>	0.

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Schedule B/D

## Capital Gains/Losses Worksheet

2015

► Keep for your personal records

Name as Shown on Return

Paradise D Avery Hogan

Social Security No.

## Sale or Exchange of Property

Description of Property	N o n - M A	T y p e	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis plus Expenses	Gain/ Loss

## Type

A = Federal Schedule D

C = Federal 6252, 4684 and 8824

D = Federal Schedule K-1

E = Federal Form 4797

F = Federal Form 2439

I = Federal Form 4797, Part II

(not including above)

## Capital Gain Distributions

Description of Property	Non-MA		Gain
Total . . . . .			

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Paradise D Avery Hogan

Page 2

	Type	Summary of Massachusetts Schedule B Sources	Gains	Losses
1	A	Federal Schedule D . . . . .		
1 a		Federal Schedule D, line 1a, column h . . . . .		
2	C	Federal Forms 6252, 4684 and 8824 . . . . .		
2 a		Federal Form 6781 . . . . .		
3	D	Federal Schedule K-1 . . . . .		
4		Subtotal of short-term capital gains/losses . . . . .		
5	E	Federal Form 4797 . . . . .		
6	I	Federal Form 4797, Part II . . . . .		
7		Subtotal of short-term Form 4797 . . . . .		

	Summary of Massachusetts Schedule B Adjustments	Gains	Losses
8	Subtotal of Non-Massachusetts short-term capital gains/losses . . . . .		
9	Subtotal of Non-Massachusetts short-term Form 4797 . . . . .		
10	Subtotal of Form 4797 adjustments due to fed/state depreciation . . . . .		
11	Subtotal of cap gain/loss adjustments due to fed/state depreciation . . . . .		

	Summary of Federal Schedule D - Long Term Transactions	Long-term transactions
12	Federal Schedule D, line 8, col.h. . . . .	
12 a	Federal Schedule D, line 8a, col.h. . . . .	
13	Federal Schedule D, line 9, col.h. . . . .	
14	Federal Schedule D, line 10, col.h. . . . .	
15	Federal Schedule D, line 11, col.h. . . . .	
16	Federal Schedule D, line 12, col.h. . . . .	
17	Federal Schedule D, line 13, col.h. . . . .	

	T y p e	Summary of Massachusetts Schedule D	Long-term transactions
18	A	Federal Schedule D . . . . .	
19	C	Federal Forms 6252, 4684, 6781, and 8824 . . . . .	
20	D	Federal Schedule K-1 . . . . .	
21	E	Federal Form 4797 . . . . .	
22	F	Federal Form 2439 (Enter col A, B, C, D, E or F) . . . . .	
23	I	Federal Form 4797, Part II (not included above) . . . . .	
24	J	Cap Gain Distributions . . . . .	
25		Non-Massachusetts capital gains/losses . . . . .	
26		Adjustment due to federal/state depreciation difference . . . . .	

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**Schedule Y  
Line 11****College Tuition Deduction Worksheet****2015**

► Keep for your records

Name as Shown on Return

Paradise D Avery Hogan

Social Security No.

	Total	Undergraduate	Graduate
<b>A</b> Enter tuition you paid in 2015 . . . . .	1590	1590	0

<b>1</b> Enter total tuition payments paid by you, for yourself or a dependent, to a qualifying two or four-year college in 2015. . . . .	<b>1</b>	1590
<b>2</b> Enter amount of scholarships, grants or financial aid received in 2015 for amounts shown in line 1. . . . .	<b>2</b>	
<b>3</b> Enter amount of reimbursements or refunds received in 2015 of amounts shown in line 1 reported by an insurer (from US Form 8383, box 10) . . . . .	<b>3</b>	
<b>4</b> Subtract line 2 and 3 from line 1. If '0' or less, you do not qualify for this deduction . . . . .	<b>4</b>	1590
<b>5</b> Enter amount from line 7 of the Massachusetts AGI worksheet on Form 1 or line 10 of Schedule NTS-L-NR/PY ( <b>Please see Tax Help</b> ) . . . . .	<b>5</b>	1911
<b>6</b> Multiply line 5 by .25. . . . .	<b>6</b>	478
<b>7</b> If line 4 is smaller than line 6, you are not eligible for this deduction. Enter '0.' If line 4 is larger than line 6, subtract line 6 from line 4 (Part-year residents, multiply the result by Form 1-NR/PY, line 2. Nonresidents, multiply the result by Form 1-NR/PY, line 14g) and enter the result here and in line 11 on Schedule Y . . . . .	<b>7</b>	1112

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Schedule Y,  
Line 15

## Commuter Deduction Worksheet

2015

► Keep for your personal records

Name as Shown on Return

Paradise D Avery Hogan

Social Security No.

Use the following worksheet to calculate your Commuter Deduction.

		Taxpayer	Spouse
1	Enter amount paid for tolls through an E-Z Pass account . . . .	1	
2	Enter amount paid for weekly or monthly transit commuter passes for MBTA transit or commuter rail. (do not include amounts reimbursed or otherwise deductible) . . . . .	2	65
3	Add lines 1 and 2. If \$150 or less, you do not qualify for this deduction. Omit remainder of this worksheet. Otherwise, complete lines 4 through 6 . . . . .	3	65
4	Enter \$150 . . . . .	4	150
5	Subtract line 4 from line 3 . . . . .	5	
6	Enter the lesser of line 5 or \$750 here and on Schedule Y, line 15. . . . .	6	
7	<b>Part-year residents</b> , multiply line 6 by Form 1-NR/PY, line 2. Enter the result here and on Schedule Y, line 15. <b>Nonresidents</b> , multiply line 6 by Form 1-NR/PY, line 14g. Enter the result here and on Schedule Y, line 15.	7	

Form  
1-ES

## Estimated Tax Worksheet

2016

Keep for your records

Name(s) Shown on Return  
Paradise D Avery Hogan

Your Social Security Number

**Part I 2016 Estimated Tax Amount Options****1 Select One of Six Ways to Calculate the Required Annual Payment for 2016 Estimates:**

- a 100% of **2015** taxes (default, see Tax Help) . . . . . ☒ 0.
- b 100% of tax on **2016** estimated taxable income . . . . . ☐ 0.
- c 80% of tax on **2016** estimated taxable income . . . . . ☐ 0.
- d 66-2/3% of tax on **2016** estimated taxable income (farmers and fishermen) . . . . . ☐ 0.
- e Equal to 100% of overpayment (no vouchers) . . . . . ☐ 81.
- f Enter total amount you want to use for estimates and check box . . . . . ☐

**2 Selected estimated tax amount:**

- a 2016 Required Annual Payment based on your choice above . . . . . 0.
- b Estimated amount of 2016 state income tax withholding . . . . . 81.
- c **Total of estimated tax payments required for 2016** (line 2a less line 2b) . . . . . 0.

**3 Select Estimated Tax Payment option:**

- a Calculate estimates if \$400 or more (default) . . . . . ☒
- b Calculate estimates if \_\_\_\_\_ (specify amount) or more . . . . . ☐
- c Calculate estimates regardless of amount . . . . . ☐
- d Do **not** calculate estimates . . . . . ☐

**Part II Overpayment Application Options**

- 1 Amount of overpayment available (Form 1, line 44 or Form 1-NR/PY, line 49) . . . . . 81.

**2 Select Overpayment Application Amount Option:**

- a Apply none (refund entire overpayment) . . . . . ☒
- b Apply all (increase estimate if required) . . . . . ☐
- c Apply to extent of total estimated tax and refund excess . . . . . ☐
- d Apply to extent of first quarter amount and refund excess . . . . . ☐
- e Enter amount you want to apply . . . . . ☐
- f Amount applied to 2016 estimated tax . . . . . 0.
- g Overpayment to be refunded (line 1 less line 2f) . . . . . 81.

**3 Select Overpayment Application Sequence:**

- a ☒ Consecutively b ☐ Evenly

**Part III Rounding and Printing Options****1 Select Rounding Option:**

- a ☒ Round up to next \$1 b ☐ Round up to next \$10 c ☐ Round up to next \$100 d ☐ Round to nearest \$1

**2 Select Voucher Printing Option:**

- a ☐ Print (per Part I, lines 3a - c) b ☐ Print only name, etc. c ☒ Do **not** print vouchers

**Part IV Estimated Tax Payment Summary**

	1 Apr 19, 2016	2 Jun 15, 2016	3 Sep 15, 2016	4 Jan 17, 2017	Total
1 If you have already made payments, enter amounts . . . . .					
2 Indicate which payment is due next. (e.g. if it is now April 25, 2016, check col. 2) . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 Required Payment . . . . .					
4 Overpayment applied . . . . .					
5 Net payment due . . . . .					
6 Voucher amounts (from Part VI, line 11) . . . . .					
7 Estimated quarterly tax on 12% Income (from Part VI, line 2). . . . .					
8 Estimated quarterly tax on long-term capital gain Income (from Part VI, line 3). . . . .					



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**Part V Changes to Income, Deductions and Withholding for 2016**

2015 income and deductions are shown in the '2015 Actual' column below.

\*\*For each line in the '2016 Estimated' column, enter estimated 2016 amount if different from 2015. Otherwise, the '2015 Actual' amount will be used for that line. If zero, you must enter zero.

	2015 Actual	**2016 Estimated
<b>A</b> Taxable 5.1% income* (after deductions and exemptions) . . . . .	0.	
<b>B</b> Taxable 12% income (after exemptions, if any). 12% income includes any income associated with short-term capital gains and long-term gains on collectibles or pre-1996 Installment sales . .		
<b>C</b> Taxable long-term capital gain income (after deductions and exemptions, if any). Long-term capital gain income includes any income associated with long-term capital gains excluding collectibles or pre-1996 Installment sales . . . . .	0.	
<b>D</b> Other credits . . . . .		
<b>E</b> Limited income credit (if any) . . . . .		
<b>F</b> Amount of tax expected to be withheld . . . . .	81.	

**NOTE:** Beginning January 1, 2016 the 5.15% tax rate of taxable income has dropped to 5.1%.

\* 5.1% income includes: wages, salaries, tips, business income, partnership and S corporation income, trust income, rental income, unemployment compensation, alimony, pensions and annuity income, IRA/Keogh distributions, winnings, fees, long-term capital gain income not taxed at the 12% rate, interest and dividend income and other taxable income not taxed at the 12% rate.

**Part VI 2016 Estimated Taxable Income and Tax**

Detailed explanations of your deductions, exemptions and credits appear in the instructions for the income tax form you file.	Taxable Income	Tax Rate	Amount
<b>1</b> Taxable 5.1% income* (after deductions and exemptions) . . . . .	0.	x .051	0.
<b>2</b> Taxable 12% income (after exemptions, if any) . . . . .		x .12	
<b>3</b> Taxable long-term capital gain income (after deductions and exemptions, if any) . . . . .	0.	x .051	0.
<b>4</b> Total tax. Add lines 1 through 3. . . . .		<b>4</b>	0.
<b>5</b> Limited income credit (if any) . . . . .	<b>5</b>		
<b>6</b> Other credits . . . . .	<b>6</b>		
<b>7</b> Total credits. Add lines 5 and 6. . . . .		<b>7</b>	
<b>8</b> Your estimate of 2016 income tax. Subtract line 7 from line 4. . . . .		<b>8</b>	0.
<b>9</b> Amount of this tax expected to be withheld during 2016 . . . . .		<b>9</b>	81.
<b>10</b> 2015 overpayment applied to 2016 estimated tax. . . . .		<b>10</b>	
<b>11</b> <b>Estimated tax</b> for 2016. Subtract the total of lines 9 and 10 from line 8 . . . . . (Note: if less than \$400 you are not required to make estimated tax payments)		<b>11</b>	-81.
<b>12</b> <b>Amount of Payment.</b> If first voucher is due to be filed on: April 19, 2016 enter 25% June 15, 2016 enter 33% September 15, 2016 enter 50% January 17, 2017 enter 100% of line 11 here and on line 3 of your payment vouchers . . . . .		<b>12</b>	

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**Form 1, Line 33**  
**Form 1-NR/PY,**  
**Line 38**

**Use Tax Due on Out of State Purchases**

**2015**

► Keep for your personal records

Name as Shown on Return

Paradise D Avery Hogan

Social Security No.

Use the following worksheet to calculate your Use Tax Due while a Massachusetts resident or part-year resident.

**Note:** To apply the "safe-harbor" for individual purchases of less than \$1,000, leave the purchase price blank and check the use "safe-harbor" table checkbox on line 1. Single purchases of \$1,000 or more are taxed at 6.25 percent (.0625) and added to this "safe-harbor" tax.

Description of Item Purchased	Date of Purchase	Purchase Price

<b>1</b>	<input type="checkbox"/>	Itemized purchases under \$1,000 x 6.25 percent (.0625) <b>OR</b>	<b>1</b>	
	<input type="checkbox"/>	Use "safe-harbor" table . . . . .		
<b>2</b>	Total of single purchases of \$1,000 or more @ 6.25% (.0625) . . . . .			<b>2</b>
<b>3 a</b>	Total of itemized purchases listed on lines 1 and 2 . . . . .			
<b>3 b</b>	Credit for sales/use tax paid to another state or jurisdiction. Add the amount of any sales/use tax paid to another state or jurisdiction, or 6.25% of the sales price, whichever is less on each itemized purchase on line 3a			
<b>4</b>	6.25% Sub-Total. Line 1 plus line 2 minus line 3b . Not less than "0" . . . . .			<b>4</b>
<b>5</b>	Total amount due. Enter the result here and on Form 1, line 33 or Form 1-NR/PY, line 38 . . . . .			<b>5</b>

**CONFIDENTIAL****Tax Summary****2015**

► Keep for your records

Name	
Paradise D Avery Hogan	
<b>Total 5.15% income</b> . . . . .	1,911.
<b>Total 5.15% deductions</b> . . . . .	1,257.
<b>Total 5.15% exemptions</b> . . . . .	4,400.
<b>Interest and Dividends</b> . . . . .	
<b>Taxable 5.15% income</b> . . . . .	0.
<b>Tax on 5.15% income</b> . . . . .	0.
<b>Taxable 12% income</b> . . . . .	
<b>Tax on 12% income</b> . . . . .	
<b>Taxable long-term capital gain income</b> . . . . .	0.
<b>Tax on long-term capital gain income</b> . . . . .	
<b>Total tax</b> . . . . .	0.
<b>Credits</b> . . . . .	
<b>Amounts paid and withheld</b> . . . . .	81.
<b>Penalties and interest</b> . . . . .	
<b>Balance due</b> . . . . .	
<b>Refund</b> . . . . .	81.

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**Smart Worksheets from your 2015 Massachusetts Tax Return**

SMART WORKSHEET FOR: Schedule HC: Health Care Information

**Family Size Smart Worksheet**

<b>A</b> Taxpayer . . . . .	_____ <u>1</u>
<b>B</b> Spouse . . . . .	_____
<b>C</b> Dependents. . . . .	_____
<b>D</b> Spouse federal AGI( <i>If MFS and lived together</i> ) . . . . .	_____

SMART WORKSHEET FOR: Taxpayer's Health Insurance Worksheet

**Table 2: Line 3 Premiums Smart Worksheet**

<b>A</b> Age (if married filing a joint return, age of older spouse) . . . . .	_____
<b>B</b> County of residence . . . . .	<u>Essex</u>